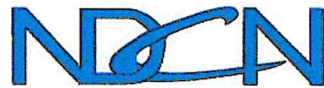


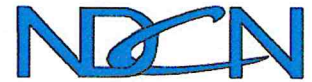
Registered company number : NI 050662
Registered in Northern Ireland
Registered charity number : NIC 102333
Charity Number XR37170

NORTH DOWN COMMUNITY NETWORK
(A Private Company Limited by Guarantee)

ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 24





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Officers And Advisors

Directors/Trustees

Valerie Miskimmon - Storehouse North Down

David McClarin - Independent

Margaret Boyle - Independent

Peter Gay – Independent

Aaron McMahon – Clandeboye Village Community Association

Robin Masefield - Independent

Kirsty Richardson - Independent

(Chairperson)

(Treasurer)

(Appointed 25th April 2023)

(Resigned 25th April 2024)

(Resigned 25th April 2024)

(Appointed 25th April 2024)

Registered Office

5 Castle Park Road

Bangor

BT20 4TF

Bankers

Ulster Bank

Springfield Shopping Centre

Bangor

BT19 1NB

Independent Examiner

Adam McDowell FCCA

Hamilton Morris Waugh

Chartered Certified Accountants

34 Dufferin Avenue

Bangor

Co Down

BT20 3AA

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of North Down Community Network for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP 2015 (FRS102);
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent; state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as, the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have to make themselves aware of any relevant accounts information and to establish that the independent examiner is aware of that information.

By order of the board



Valerie Miskimmon
Director

Date: 10/12/24

NORTH DOWN COMMUNITY NETWORK

Company limited by guarantee: Company No: NI 050662, incorporated 13th May 2004
Charity Commission registered: Number: NIC 102333
HMRC registered Charity Number: XR 37170

Registered address: North Down Community Network Resource Centre, 5 Castle Park Road, Bangor, Co Down, BT20 4TF

ANNUAL REPORT 2023-2024

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the examined financial statements of the charity for the year / period ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Trustees of the charity

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end are as follows:

Peter Gay	Resigned 25 th April 2024
Aaron McMahon	
Robin Masefield	Resigned 25 th April 2024
Valerie Miskimmon	Chairperson
David McClarin	Treasurer
Maggie Boyle	
Kirsty Richardson	Appointed 25 th April 2024

Structure, governance and management

North Down Community Network (NDCN) is a company limited by guarantee. It has 56 paying members which are organisations operating in the community and voluntary sector in or around the north of Down – and another 42 non-paying associates*. The members elect a board of up to 12 directors each of whom is recommended by a member organisation, except for up to 3 independents who are selected because they bring particular skill or knowledge. Its day-to-day operations are controlled by the Manager who reports to the board.

* As at 31 March 2024

Objectives and activities

NDCN exists because there are communities and individuals in Bangor and the wider north of Down who need assistance. It seeks to help people to help themselves and its vision is that communities in Bangor and the wider north of Down should be safe, peaceful, diverse, inclusive, flourishing and economically vibrant – thus making the area one in which people want to live.

In particular its charitable purposes include:

In particular its charitable purposes include:

- a. promoting the efficiency and effectiveness of voluntary and community organisations and projects in the north of Down by providing advice, information, education and training, administrative support and practical assistance;
- b. promoting or assisting in promoting capacity building programmes and projects for the benefit of the people who have need of such assistance as a result of their youth, age, disability or infirmity, or social and economic circumstances;
- c. relieving poverty by the promotion, facilitation and organisation of adequate, accessible and quality programmes of vocational and educational training;
- d. promoting or assisting in the promotion of cooperation and networking between voluntary and community organisations and others in the area; and
- e. identifying, and helping to address, the funding and policy needs of voluntary and community organisations in the area of benefit.

NDCN acts as a focal point for the community and for community and voluntary sector organisations in the north of Down. For them it delivers a range of regular and/or routine services, it reacts where it can when it is asked and proactively it tries to identify issues where it thinks it can make a difference for their benefit. Throughout 2021-2022 operations were significantly affected both by the restrictions placed on them by the Covid-19 pandemic and by the additional community needs that pandemic caused. Both these effects are reflected in the following activity summaries:

Routine activities. In 2023-24 NDCN's activities included:

- The operation of the accessible town centre drop-in space on Main Street Bangor, the NDCN Wellbeing Centre & Community Hub.
- A weekly programme of wellbeing activities Monday – Friday for people to access towards supporting their physical and mental health and wellbeing, funded by the Public Health Agency.
- The provision of community outreach support and capacity building from the Outreach Community Development Worker who is funded by the NI Housing Executive.
- Supporting the provision of support for young people in four areas of Bangor funded by The National Lottery Community Fund.
- A range of information and support services to strengthen the infrastructure of the Community and Voluntary sector across North Down.
- Collaborative activities with a range of partner organisations.
- Activities to support the health and wellbeing of people in need with signposting services, group work sessions, a mental health forum and access to IT, funded by the Dep of Health via CFNI.

Reactive responses. NDCN endeavours to respond to needs, such as those which create a crisis and/or require an urgent response, as and when they emerge in communities. During the year there continued to be a responsive approach to managing the impact of the cost-of-living crisis and the pressures and challenges this placed on the most vulnerable people in communities. We delivered services and support in communities on an outreach basis with partners and the work with young people via weekly youth clubs

and tailored programmes. These challenges were also compounded by the ongoing impact of the pandemic on the mental health of people, young and older.

Proactive initiatives. NDCN looks out for other opportunities to further its work and engage strategically for benefit of the people and groups it serves and support. For instance, we conduct needs assessment to help identify needs and plan the most appropriate response, we also continue to participate in a range of forums and partnerships and facilitate the North Down Community Practitioners Forum to support and co-ordinate volunteer lead community associations as they respond to needs in their communities. NDCN participate in the Charity Commission Forum to represent the needs of our member groups and partners. In addition, NDCN are members of the Bangor Connects group, which includes representatives from local groups, businesses, and organisations. We also continue to host the NDCN Community Matters podcast which aims to explore important issues and needs in an informal and accessible way; topics covered are in direct relation to need so have included the impact of cost of living, housing shortages, political apathy in NI and more.

Achievements, performance and public benefit statement

In addressing its objectives and declare purposes during the year NDCN delivered the following benefits:

1. Sector support. Promoting the efficiency and effectiveness of voluntary and community sector in the north of Down:
 - 201 occurrences of one-to-one support with community groups and organisations.
 - 59 meetings to lobby for needs of community groups/areas.
 - Hosted 2 showcasing volunteer events.
 - Delivered 416 training, development or health sessions to participants.
 - Conducted 4 needs assessment surveys in areas of disadvantage.
 - 5856 people signposted to a range of information, services and support.
 - Supported groups with 48 applications for funding.
 - Signposted 46 people onto volunteering.
 - Issued 28 online magazines (e-zines) to 410+ contacts.
 - 1000 social media posts promoting the activities and services of community groups.
 - Created and distributed 20,000 'information and support summary' booklets which contained a wide range of information about member groups and many other sources of support and information.
 - Created 12 NDCN Community Matters podcast programmes created.
 - Supported 2 new groups with the charity registration process.
2. Capacity building. Promoting capacity building for the benefit of the people who need such assistance:
 - Delivered youth clubs for 10-15 year olds with 1800 attendees over the year, to meet their needs regarding safe, fun and welcoming spaces to build their capacity, resilience, life skills and aspirations. This also include a Children In Need programme to support career development and improve educational attainment of young people.

- Created 2 volunteer showcasing and recognition events with 156 people attending.
 - Facilitated the Asylum Seekers support group consisting of partners from the statutory sector, Mears Foundation, faith based and community and voluntary sector who were collectively seeking to respond to the asylum seekers who were put in Bangor by the Home Office after arriving in the UK.
3. Poverty relief. Relieving poverty by accessible schemes and programmes of vocational and educational training:
- Provided one-to-one and small peer group training on 8 occasions build capacity, skills and knowledge of local community group volunteers.
 - Made 189 foodbank referrals for people in poverty who required food.
 - Distributed 112 warm packs of clothing for people on benefits or from vulnerable groups.
 - Supported people in need and crisis with electric, gas, white-goods, and meal vouchers as part of a 'hardship co-operative' with 5 other community partners.
 - Signposted 302 people on to Advice services.
 - Secured resources to help people at risk of homelessness remain in their homes and maintain their tenancy.
 - Delivered Community Café in town centre for people in need.
4. Networking. Promoting cooperation and networking between voluntary and community organisations and others:
- NDCN are members of the Borough Community Planning Poverty Forum group, members of Bangor Connects (stakeholders in Bangor exploring regeneration of the town), and the Charity Commission NI Forum.
 - Hosted 7 Community Practitioner meetings consisting of 5 volunteer led Community Associations from areas of need.
 - NDCN attended 4 regional meetings with Network Organisations across Northern Ireland.
 - Hosted 2 Mental Health Forum meetings to share best practice and collate information to maximise the ability of member groups to signpost people on to support and services.
5. Organisational help. Helping to address the needs of voluntary and community organisations:
- Supported groups with 47 applications for funding.
 - Supported 13 groups with Charity Commission returns to ensure regulations were met.
 - Conducted examination of accounts for 18 groups and organisations.
 - Conducted 80 Access NI checks for groups and organisations.
 - On 325 occasions met with community groups and organisations for training, support and capacity development.
 - Supported community groups with applications to support their activities in responding to communities and residents and their needs emerging from the cost-of-living crisis,

ongoing impact of mental health issues and concerns about the uncertainty of NI political situation.

Financial review (including reserves policy)

NDCN can do all this because it receives funding from the Department for Communities, the Public Health Agency, the Northern Ireland Housing Executive, The National Lottery Community Fund, Dept of Health via Community Foundation for NI, Children In Need, Ards and North Down Borough Council. It is thus dependent on these funders for its ability to operate. NDCN also has a small income via donations which are used to top-up and cover unfunded costs.

NDCN has established the minimum the level of free 'special' reserves that the charity ought to have. This is the level of unrestricted general funds which should normally be at least enough to cover the cost of closure (which would include the next three months of the estimated running costs for committed overheads plus that amount of money which would cover staff redundancies). After being reviewed last year, the 2023-24 this reserve amount was set at £26,000. This will be reviewed again in the coming year.

Going concern note. Due to the challenges of funding pressures within the Community and Voluntary Sector, NDCN has made a deficit in the year. However, the organisation has shown an improvement from the prior the year. They will be continuing these efforts to achieve and maintain financial sustainability.

Plans for future periods

NDCN's future plans are to continue to deliver appropriate routine, reactive and/or proactive services and, in order to be able to do this, to continue to source support where it can but to work as efficiently as possible within the limits of the funding it manages to obtain.

Disclosure of information to the examiner

We, the directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant accounting information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant accounting information and to establish that the company's examiner are aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.*

On behalf of the board



Valerie Miskimmon MBE
Chairperson

Independent Examiner's Report to the North Down Community Network

Respective responsibilities of trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Association Of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Adam McDowell FCCA

Independent Examiner

For and on behalf of Hamilton Morris Waugh Chartered Certified Accountants,
34 Dufferin Avenue

Bangor

Co Down

BT20 3AA

10/12/24

Statement of Financial Activities

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Special Reserve	Total 2024	Total 2023
Incoming Resources							
Charitable Activities		19,784		282,122		301,906	273,229
<u>Incoming resources from generated funds</u>							
Voluntary		13,679				13,679	11,954
Activities which generate funds		28,229				28,229	31,641
<u>Other Incoming Resources</u>		9,546				9,546	14,996
Total incoming resources	3	<u>71,238</u>	<u>-</u>	<u>282,122</u>	<u>-</u>	<u>353,360</u>	<u>331,819</u>
Resources expended							
Raising Funds							
Charitable Activities		75,576	1,267	284,485		361,328	358,072
Governance costs		7,389				7,389	7,497
Total resources expended	4	<u>82,965</u>	<u>1,267</u>	<u>284,485</u>	<u>-</u>	<u>368,717</u>	<u>365,569</u>
Net incoming resources		(11,727)	(1,267)	(2,363)	-	(15,357)	(33,750)
Net movement in funds							
Fund balances carried forward at 1 April 23		65,596	17,037	44,350	26,000	152,983	186,733
Transfer to special reserves							
Transfers between restricted, designated and unrestricted funds							
Fund balances carried forward at 31 March 2024		<u>53,869</u>	<u>15,770</u>	<u>41,987</u>	<u>26,000</u>	<u>137,626</u>	<u>152,983</u>

All of the above results are derived from continuing activities.

All gains and losses recognised in the year are included above.



Charity Balance Sheet
Company Registration Number NI050662

	Notes	2024	2023
Fixed assets			
Tangible assets	6	12,795	16,313
As restated for premises		<u>12,795</u>	<u>16,313</u>
Current assets			
Debtors	7	3,294	13,286
Cash at bank and in hand	8	<u>137,792</u>	<u>137,764</u>
		141,086	151,050
Creditors: amounts falling due within one year	9	<u>16,254</u>	<u>14,380</u>
Net current assets		<u>124,832</u>	<u>136,670</u>
Net assets		<u><u>137,626</u></u>	<u><u>152,983</u></u>
Funds:			
<u>Special Reserves</u>		26,000	26,000
<u>Unrestricted Funds</u>			
General funds		53,869	65,596
Designated funds		15,770	17,037
<u>Restricted Funds</u>		<u>41,987</u>	<u>44,350</u>
Total funds		<u><u>137,626</u></u>	<u><u>152,983</u></u>

For the year ending 31st March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies but as this company is a charity, it is subject to an Independent Examination under the Charities Act (Northern Ireland) 2008.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The Company's financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 8 to 13 were approved and authorised for issue by the trustees and signed on behalf of the board:


David McClarin (Treasurer)

10.12.24
Date


Valerie Miskimmon (Chairperson)

10.12.24
Date

The notes on pages 11 - 13 form part of these accounts

Notes forming part of the financial statements

1 Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1.00 towards the assets of the company in the event of liquidation.

2 Accounting policies

(a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2005 and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland and the Companies Act 2006.

(b) Company status

The charity is a company limited by guarantee. The members of the company are the trustees named on the "Legal" page. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

(c) Fund accounting

Unrestricted funds are available for use at the discretion of the directors in the furtherance of the objectives of the charity. Restricted funds are subject to restrictions on their expenditure imposed by the funder.

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policy is applied to a particular category of income:

Voluntary income is received by way of donations, appeals and collections and is included in full in the Statement of Financial Activities when receivable.

(e) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity

(f) Value Added Tax

The charity is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset where appropriate

(g) Tangible fixed assets and depreciation

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Notes forming part of the financial statements

2 Accounting policies (continued)

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Office Equipment	20% straight line
Fixtures & Fittings	12.5% straight line
Computers	25% straight line
Premises	15% straight line

(h) Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

(i) Financial Instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like other accounts receivable and payable.

(j) Judgments in applying accounting policies and key sources of estimation uncertainty

There have been no material judgements needed or used in preparation of these accounts.

(j) Pension costs

The company operates a defined contribution scheme for the benefit of its employees. The costs of contributions are written off against profits in the year they are payable.

3 Incoming Resources

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
<u>Incoming resources from charitable activities:</u>					
Public Health Authority			58,670	58,670	64,064
Access NI	1,803			1,803	2,467
DfC Grants - CIF			51,118	51,118	54,784
Dice Futures			29,970	29,970	
DICE Connections				-	12,500
PCDW - NIHE			33,941	33,941	30,872
ANDBC - SLA				-	10,433
Big Lottery (Awards for ALL)				-	-
NIHE Homelessness Prevention				-	12,750
Homelessness 21-22				-	1,626
Lottery Climate Fund				-	-
Ards & North Down Borough Council	17,981			17,981	-
CFNI (Wellbeing)			98,950	98,950	68,425
Co-op				-	1,009
Tesco Groundwork				-	1,125
SE Trust Across the Generations				-	5,000
Children In Need			9,333	9,333	9,833
ACNI			140	140	1,592
	<u>19,784</u>	<u>-</u>	<u>282,122</u>	<u>301,906</u>	<u>273,228</u>
<u>Incoming resources from generated funds:</u>					
<u>Voluntary Income</u>					
Donations & Gifts	13,679			13,679	11,954
Gift Aid				-	-
<u>Activities which generate funds</u>					
Donations for use of rooms	28,229			28,229	30,041
Membership Fees	2,000			2,000	1,600
Member Accounts	756			756	-
Other	6,790			6,790	14,996
Total incoming resources	<u>71,238</u>	<u>-</u>	<u>282,122</u>	<u>353,360</u>	<u>331,819</u>



Notes forming part of the financial statements					
	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
3 Resources expended					
Raising Funds	-	-	-	-	-
Unfunded salaries	31,057			31,057	26,163
Unfunded employers pension	668			668	1,368
Cleaning	487			487	322
Advertising & Marketing	120			120	990
PHA costs			63,269	63,269	66,386
Access NI		1,267		1,267	792
Light & Heat	4,181			4,181	8,046
Printing, stationery & postage	4,558			4,558	1,604
Telephone & Internet	2,507			2,507	1,970
Computer costs	830			830	747
Repairs and maintenance	1,827			1,827	739
General	134			134	1,489
Ground rent	2,000			2,000	2,000
Travel and entertaining	98			98	266
Subscriptions	541			541	884
Insurance	1,943			1,943	582
Water rates	83			83	157
Sessional Hours	680			680	260
Fundraising Costs				-	126
Project Expenses	23,514			23,514	3,386
Awards for all				-	10,760
DfC/CIF costs			50,182	50,182	51,096
DICE Futures costs			8,385	8,385	53,950
Dice Connections costs			7,622	7,622	
Return of Grant Income			18,274	18,274	-
NIHE Homelessness Prevention				-	-
Homelessness 21-22				-	1,626
Lottery Climate Fund			2,961	2,961	2,489
SE Seeding Trust			2,602	2,602	
Lottery Covid Response				-	206
ANDBC SLA costs				-	426
CFNI (Wellbeing)			77,301	77,301	87,364
Children In Need			19,166	19,166	
Other	348		1,253	1,601	3,158
PCDW project			33,470	33,470	31,972
	<u>75,576</u>	<u>1,267</u>	<u>284,485</u>	<u>361,328</u>	<u>358,072</u>
<i>Governance Costs</i>					
Depreciation	6,512				6,004
Bank Charges	262				325
Audit & accountancy	615				1,168
	<u>7,389</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,497</u>
Total resources expended	<u>82,965</u>	<u>1,267</u>	<u>284,485</u>	<u>368,717</u>	<u>365,569</u>

Notes forming part of the financial statements

4 Director' remuneration

The Directors neither received nor waived any emoluments during the year (2023: £Nil).

5 Staff Costs

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

	2024	2023
Management and administration	<u>7</u>	<u>9</u>

There were no employees receiving a salary of more than £60,000 for year to 2024 and 2023.

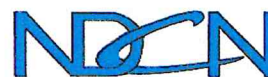
	2024	2023
Employment costs		
Wages and salaries	170,666	169,117
Social security costs	9,096	9,837
	<u>179,762</u>	<u>178,954</u>

6 Tangible fixed assets

	Computers	Office Equipment	Fixtures & Fittings	Premises	Total
Cost					
1st April 2023	33,322	5,367	14,981	10,100	63,770
Additions		2,994			2,994
Disposals					-
31st March 2024	<u>33,322</u>	<u>8,361</u>	<u>14,981</u>	<u>10,100</u>	<u>66,764</u>
Depreciation					
1st April 2023	22,619	4,457	12,806	7,575	47,457
Charge for year	3,636	923	438	1,515	6,512
Disposals					-
31st March 2024	<u>26,255</u>	<u>5,380</u>	<u>13,244</u>	<u>9,090</u>	<u>53,969</u>
Net book value					
31st March 2024	<u>7,067</u>	<u>2,981</u>	<u>1,737</u>	<u>1,010</u>	<u>12,795</u>
<i>31st March 2023</i>	<u>10,703</u>	<u>910</u>	<u>2,175</u>	<u>2,525</u>	<u>16,313</u>

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
7 Debtors					
Trade debtors	3,304			3,304	13,296
Other debtors					
Prepayments and accrued income	- 10			- 10	(10)
	<u>3,294</u>	<u>-</u>	<u>-</u>	<u>3,294</u>	<u>13,286</u>

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
8 Cash at bank and in hand					
Ulster Bank current	106,019			106,019	69,054
CIF 3.3			792	792	51,348
PHA Grants			8,295	8,295	8,342
Dice			22,223	22,223	8,895
Cash in hand	463			463	124
	<u>106,482</u>	<u>-</u>	<u>31,310</u>	<u>137,792</u>	<u>137,763</u>



Notes forming part of the financial statements

9 Creditors: amounts falling due within one year

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
Taxation and social security costs					-
Trade creditors			1,378	1,378	1,495
Other creditors			11,716	11,716	11,325
Accruals and deferred income			3,160	3,160	1,560
	<u>-</u>	<u>-</u>	<u>16,254</u>	<u>16,254</u>	<u>14,380</u>

10 Related party transactions and control

North Down Community Network is constituted as a charitable company limited by guarantee and having no share capital. As such, there are no members with shareholdings in control of the company; control is vested in the trustees as a body.

Invoices totalling £15,455 (2023 £6,083), relating to 18 transactions for printing (2023 - 20 transactions), were paid to Clandeboye Printing Services. Clandeboye Printing Services is owned by North Down Community Network director Aaron McMahon.

11 Restatement of reserves

The trustees have reviewed the assets valuation for the current period and have concluded it to be of fair value.



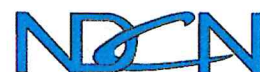
Detailed Statement of Financial Activities

Community Investment Fund/DFC

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
Income					
DfC Grant	-	-	51,118	51,118	54,784
	<u>-</u>	<u>-</u>	<u>51,118</u>	<u>51,118</u>	<u>54,784</u>
Expenditure					
Sessional hours			4,239	4,239	4,951
Salaries and wages			42,585	42,585	43,199
Employers NIC			1,859	1,859	2,946
Fuel & Energy			1,500	1,500	1,500
Return of grant income			4,399	4,399	
	<u>-</u>	<u>-</u>	<u>54,581</u>	<u>54,581</u>	<u>52,596</u>
Surplus/(Deficit)	<u>-</u>	<u>-</u>	<u>- 3,463</u>	<u>- 3,463</u>	<u>2,188</u>

NIHE Homelessness Prevention

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
Income					
Grant	-	-	-	-	12,750
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,750</u>
Expenditure					
Project Costs					
Project expenses				-	-
Light, Power & Heat				-	-
Printing & Stationery				-	-
Room Hire				-	-
Line Management & evaluation				-	-
Return of grant income			12,750	12,750	-
	<u>-</u>	<u>-</u>	<u>12,750</u>	<u>12,750</u>	<u>-</u>
Surplus/(Deficit)	<u>-</u>	<u>-</u>	<u>(12,750)</u>	<u>(12,750)</u>	<u>12,750</u>



Detailed Statement of Financial Activities

PHA Project

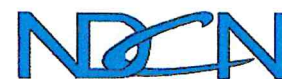
	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
Income					
Public Health Agency Grant			58,670	58,670	64,064
General Income			-	-	-
	<u>-</u>	<u>-</u>	<u>58,670</u>	<u>58,670</u>	<u>64,064</u>
Expenditure					
Staff costs					
Salaries and wages	-	-	32,084	32,084	32,932
Employers NIC	-	-	2,002	2,002	3,712
Travel and subsistence	-	-	25	25	-
Project costs	-	-	19,897	19,897	23,021
Running costs			255	255	-
Telephone	-	-	598	598	317
Printing, postage & stationery	-	-	2,258	2,258	1,227
Heat and light	-	-	1,092	1,092	1,058
Insurance	-	-	1,500	1,500	1,782
Repairs and maintenance	-	-	59	59	-
Hospitality	-	-	-	-	-
Bank Fees	-	-	-	-	35
Management Charges	-	-	2,000	2,000	1,337
Audit Fee	-	-	1,000	1,000	300
Rent	-	-	500	500	1,000
	<u>-</u>	<u>-</u>	<u>63,269</u>	<u>63,269</u>	<u>66,721</u>
Surplus/(Deficit)	<u>-</u>	<u>-</u>	<u>- 4,599</u>	<u>- 4,599</u>	<u>- 2,657</u>



Detailed Statement of Financial Activities

DICE Connections

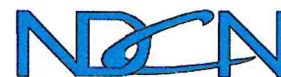
	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
Income					
Donations & Gifts	-	-	-	-	-
National Lottery Community Fund	-	-	-	-	12,500
Other Income	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,500</u>
Expenditure					
Staff costs					
Salaries and wages			4,286	4,286	23,741
Employers NIC				-	2,019
Access NI Fees				-	-
Recruitment Expenses				-	-
Travel and subsistence				-	-
Project costs			3,067	3,067	23,631
Running costs					
Printing, postage & stationery				-	730
Heat and light				-	-
Telephone & Internet			269	269	482
Repairs and maintenance				-	-
Accommodation				-	-
Insurance				-	1,113
IT Costs				-	-
Management Charges				-	800
Audit Fee				-	-
Staff training				-	264
General Expenses				-	1,671
	<u>-</u>	<u>-</u>	<u>7,622</u>	<u>7,622</u>	<u>54,451</u>
Surplus/(Deficit)	<u>-</u>	<u>-</u>	<u>- 7,622</u>	<u>- 7,622</u>	<u>- 41,951</u>



Detailed Statement of Financial Activities

National Lottery - Awards For All

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
Income					
Grants	-	-	-	-	-
Other Income	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditure					
Staff costs					
Salaries and wages	-	-	-	-	-
Employers NIC	-	-	-	-	-
Travel and subsistence	-	-	-	-	-
Project costs					
Sessional Hours	-	-	-	-	2,234
Project expenses	-	-	-	-	5,388
Running costs					
Telephone & internet	-	-	-	-	1,392
Heat and light	-	-	-	-	-
General Expenses	-	-	-	-	1,747
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,761</u>
Surplus/(Deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,761)</u>



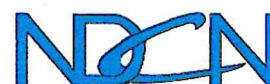
Detailed Statement of Financial Activities

Peripatetic Community Development Worker Project

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
Income					
NIHE Grant			33,941	33,941	30,872
Other Income			-	-	
	<u>-</u>	<u>-</u>	<u>33,941</u>	<u>33,941</u>	<u>30,872</u>
Expenditure					
Staff costs					
Salaries and wages			31,624	31,624	
Employers NIC			-	-	31,624
Access NI			1,739	1,739	179
Telephone			-	-	-
Travel and subsistence			-	-	-
			106	106	169
Project Costs					
	<u>-</u>	<u>-</u>	<u>33,469</u>	<u>33,469</u>	<u>31,972</u>
Surplus/(Deficit)	<u>-</u>	<u>-</u>	<u>472</u>	<u>472</u>	<u>(1,100)</u>

Hub at the Heart of Community

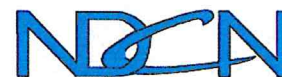
	Unrestricted Funds	Restricted Funds	Restricted Funds	Total 2023	Total 2022
Income					
Grant				-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditure					
Project Costs					
Project expenses				-	
Running costs					
Advertising & Marketing				-	
Heat and light				-	
Telephone				-	
Repairs and maintenance				-	
Rates				-	
Insurance				-	
IT Costs				-	
Travel Costs				-	
Printing & Stationery				-	
General Expenses				-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Surplus/(Deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



Detailed Statement of Financial Activities

CFNI (Wellbeing)

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
Income					
Donations & Gifts					68,425
Grants			98,950	98,950	
Other Income					-
	<u>-</u>	<u>-</u>	<u>98,950</u>	<u>98,950</u>	<u>68,425</u>
Expenditure					
Staff costs			13,117	13,117	
Salaries and wages			18,628	18,628	15,167
Employers NIC			613	613	981
Access NI Fees				-	-
Recruitment Expenses				-	1,740
Travel and subsistence			68	68	27
Project costs			18,168	18,168	36,185
Running costs				-	-
Printing, postage & stationery			214	214	1,996
Heat and light			11,935	11,935	9,484
Telephone & Internet			647	647	778
Repairs and maintenance			584	584	753
Rent			10,000	10,000	10,000
Insurance			1,000	1,000	1,000
Office costs			944	944	175
Management Charges			784	784	4,660
Advertising			600	600	1,150
Staff training				-	1,555
General Expenses				-	2,015
	<u>-</u>	<u>-</u>	<u>77,302</u>	<u>77,302</u>	<u>87,666</u>
Surplus/(Deficit)	<u>-</u>	<u>-</u>	<u>21,648</u>	<u>21,648</u>	<u>- 19,241</u>



Detailed Statement of Financial Activities

Homelessness 23-24

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	<i>Total 2023</i>
<u>Income</u>					
Grant income					- 1,626
Other Income				-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>- 1,626</u>
<u>Expenditure</u>					
Project costs					
Advertising					
General expenses					
Accommodation					
Management Charges					
Travel and subsistence					
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Surplus/(Deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,626)</u>



Detailed Statement of Financial Activities

Other Grants

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
Income					
ANDBC SLA	10,000			10,000	10,433
NIHE Homeless Prevention				-	12,750
Tesco Groundwork				-	1,125
ACNI			140	140	1,592
SE Trust Across the Generations				-	5,000
Lottery Climate Fund			5,011	5,011	-
Co-op				-	1,009
Covid Charity Fund				-	-
Donations & Gifts				-	11,954
ANDBC Harship Fund	7,981			7,981	-
Children In Need			9,333	9,333	9,833
Access NI checks		1,803		1,803	2,467
Other Income				-	47,674
	17,981	1,803	14,484	34,268	103,837
Expenditure					
Salaries			13,761	13,761	
Project Costs			11,996	11,996	
Project expenses				-	
Advertising & marketing				-	
Postage, printing & stationery			225	225	
Light, heat & power				-	
Other expenses				-	
Return of grant income			1,125	1,125	
	-	-	27,107	27,107	-
Surplus/(Deficit)	17,981	1,803	- 12,623	7,161	103,837