

Company Registration Number - IP266

The Charity Registration Number is :- NIC102608

Clanrye Group Ltd

Report and Accounts

31 March 2023

Clanrye Group Ltd

Report and accounts for the year ended 31 March 2023

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Directors' Annual Report for the year ended 31 March 2023

The Directors present their Report and Accounts for the year ended 31st March 2023, which also comprises the Directors Report.

Reference and administrative details***The charity name.***

The legal name of the charity is:- Clanrye Group Ltd.

The charity is also known by its operating name, Clanrye Group Ltd.

The charity's areas operation and UK charitable registration.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number NIC102608.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The Charity is governed by the rules of the Cooperative and Communities Benefits Societies Act 2018 and is regulated by the Financial Conduct Authority (FCA). The Charity is managed by a Committee of Directors. All the Committee members are individuals and are members of the Society. The Committee are considered the Directors of Clanrye Group.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The directors are all individuals

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The principal operating address, telephone number, email and web addresses of the charity are:-

Slieve Gullion Courtyard
89 Drumintee Road, Killeavey
Newry, BT35 8SW
Telephone 02830898119

Email Address info@clanryegroup.com Web address clanryegroup.com

The registered office of the charity is the same as the operating address shown above.

The Directors in office on the date the report was approved were:-

Ciaran Rafferty (Chairperson)
Collette Rafferty (Secretary)
Anne McConville
Nicholas McCrickard
Jerome Mullen
Suzanne Murdock

The following persons served as Directors during the year ended 31 March 2023 :-

The Directors who served as Directors in the reporting period were shown as above. There were no changes during the year or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Clanrye Group Mission Statement

Clanrye Group will support people to make positive changes to improve their lives. We will empower individuals and families to constructively contribute to the economy and the community in which they live.

Clanrye Group Vision

Clanrye Group's vision is that the communities in which we operate will benefit from a highly skilled and dedicated team with excellent support for those in the community who need it most. It will be a place where the people we support are cared for and developed to be the best that they can be, to strengthen skills, increase employability and improve the quality of life for all.

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Clanrye Group Values

Making a difference

In terms of what we do and how this has positive impact on the communities we support.

Quality and Excellence

Delivering a highly professional service that cares for and develops our participants to be the best they can be.

People First

In terms of our commitment to supporting our customers, our staff and the local community. Commitment built on a healthy work ethic, teamwork and strong leadership.

Innovation

Across the organisation, driving new and better ways of serving the local community.

Partnership Approach

We believe partnership working creates a positive, empowering and supportive relationship with everyone working together towards improving the lives of people within our community. Our experience to date has indicated that public, private, community and voluntary sector all have a part to play.

Inclusiveness

An open, fair, accountable organisation that allows everyone irrespective of their differences to feel welcomed and valued for their contributions.

Strategic Aims and objectives

To develop and deliver services on behalf of people in our Communities.

To ensure that the organisation is recognised across Northern Ireland as an advocate for the empowering of communities to improve their social and economic environment.

To maintain effective and sustainable governance and management arrangements.

To influence policy and decision makers at all levels to ensure that all people in our communities are given the same opportunities as others to grow and develop and to lead an active and healthy life.

To develop sustainable funding arrangements using community development and social investment models to ensure maximum impact.

To continuously monitor and measure the impact of Clanrye's Group work to ensure this message is received at all levels of society.

To build strong links with the community, private and public sector to achieve strategic aims and objectives.

To expand our digital learning platforms to ensure our offering reaches new service users, increasing our capacity to offer new, more and high-level qualifications to people in our communities.

The main activities undertaken in relation to those purposes during the year.

Employability Programmes

· **Clanrye Family Foundations** (ESF Programme) A support and referral programme, which helps those families or individuals aged 16-65 who are not in employment, education or training, address individual barriers which prevent them from participating fully in their communities. Participants receive individual support and guidance from the Family Foundations team to become more confident and progress to the best version of themselves that they can possibly be. A range of support and opportunities are available to include individual and family support, training, employability, support from specialist services and agencies.

· **Clanrye Positive Directions** (ESF Programme) – offers training, employment opportunities and holistic support for people with a disability aged 16-65 to enable them to develop and acquire the necessary skills, experience and qualifications to progress to further education/training, employment or self-employment.

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- **Training For Success (TFS)** - training for young people (16 – 22) who require additional help with learning to progress towards education, training or employment. The programme offers occupational experience in the following vocational areas; ICT, Retail, Horticulture along with Essential Skills Literacy and Numeracy.
- **Skills for Life and Work (SfL&W)** – an interim programme replacing TFS commenced in September 2021 providing training for young people with a disability or requiring additional help with learning and need work experience along with qualifications at Level 1 or Entry Level. This programme is for 16-22 year olds (up to 24 years of age for those with in-care background). Participants will undertake qualifications in Essential Skills Literacy, Numeracy and ICT along with vocational qualifications in Retail, Horticulture, Construction and Catering in partnership with SRC.
- **Work Start** - A 12 week programme specifically for individuals seeking employment, a better career, or for those who want to build their skills and become more confident and employable. Each individual is assigned a Work Coach and provided with one-to-one support and mentoring, CV Development, Job Search techniques, Interview Support & Skills, Basic IT/Digital Skills and Social Media, Confidence Building/Personal Development and Wraparound Support.
- **Regener8** – is an initiative funded by the International Fund for Ireland (IFI). A Personal Youth Development Programme (PYDP) for young people aged 16 – 24 years who are in danger or becoming involved in paramilitarism/criminal activity. The aim of this programme is to take each young person on a journey to build capacity and to enable them to make the right decisions based on knowledge. Regener8 is a cross community based in Newry with a recruitment net extending across the South Down areas.

This programme offers participants the opportunity to enhance Personal Development, Practical and Work Skills Development, and an opportunity to design and deliver a community project. The participants also have an opportunity to gain additional qualifications and training (CSR card, Manual handling, driving licence application and driver theory training to enhance job opportunities).

- **Disability Support Services (DSS)** – provides specialist disability support to participants with a disability on the Training for Success (TFS), Skills for Life and Work (SfL&W) and Apprenticeship NI Programmes across Northern Ireland. Support is provided across 5 lots: Cognition and Learning; Social, Emotional, Behavioural and Well-being; Speech, Language and Communication Needs; Sensory; Physical Needs.

Community Development Programmes

- **Spring Social Prescribing** - connects people with non-medical activities within their community to help improve their health and well-being. The social prescribing approach enables health and social care professionals, community development workers and GPs to refer an individual to a Social Prescriber. The individual will link with the Social Prescriber to discuss their issues and will co-produce a social prescribing plan to empower individuals to be more proactive in managing their health and wellbeing in the future. This service operates across the Southern Trust Area. Funded by National Lottery Community Fund.
- **Be Active** - is a physical activity programme for over 18's based in the Newry, Downpatrick and Kilkeel areas. Our coaches run classes and group activities, independently and through local leisure centres, which can be booked through the Be Active app.
- **Carers First** – is a support service for unpaid adult carers in the Newry & Mourne, Craigavon & Banbridge and Armagh & Dungannon areas providing advocacy, advice and guidance, individual and personal support, healthy living activities, personal development and a range of training and employability activities.
- **Social Supermarket** - Led by the Strategic Stakeholder Forum (SSF) in Newry, Mourne and Down, Clanrye Group in collaboration with partners in the voluntary and community sector set up a pilot Social Supermarket (SSM) for 100 people for the period January to March 2023. This is a government funded initiative that aims to be the next step up from a foodbank in that it provides a person with access to low-cost store cupboard essentials to support their weekly shop and wraparound service that helps people to help themselves out of food poverty and financial hardship.

Healthy Living Centre Alliance - Clanrye Group is a member of the Healthy Living Centre Alliance which is an award-winning network of 29 community-led health improvement organisations based in areas of high health inequalities throughout the north of Ireland, both rural and urban. Clanrye Group operate in the Southern HLCA providing leadership, capacity building and addressing key risk factors leading to poor health in communities in the Newry area.

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Directors' Annual Report for the year ended 31 March 2023

Resources

Clanrye Group operated a hybrid approach during this period and adapted its resources through the creation of online technology (Microsoft Office platforms to include Teams and SharePoint and the online meeting portal Zoom) which allowed seamless integration of all provision and continuity of services.

Programmes are delivered in centres across the Newry, Mourne & Down and Armagh, Banbridge & Craigavon District Council areas as follows;

Slieve Gullion Courtyard, 89 Drumintec Road, Newry, BT35 8SW (Headquarters)

Drumalane Mill, The Quays, Newry, BT35 8QS (3 centres within the Mill)

Mayfair Business Park, Garvaghy Road, Portadown, BT62 1EH

Armagh Business Centre, 2 Loughgall Road, Armagh, BT61 7NH

St Patrick's Drive, 2-4 St Patrick's Drive, Downpatrick, BT30 6NE

Clanrye Group employed 122 staff and 28 volunteers throughout the year. The organisation invested heavily in supporting staff and participants emotional and mental health to improve health and well-being through physical activity, peer support and one-to-one mentoring.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Provision, Achievements and Impact

Clanrye Group deliver a range of programmes which fall under the umbrella of either 'Employability' or 'Community Development'.

Programmes deliver training, holistic support, interventions and advocacy in welcoming, caring and safe environments and are specifically targeted at those furthest removed from the labour market, tackling disadvantage, social exclusion and poverty. The organisation delivers an individualised tailored provision making an impact on health/wellbeing, employment, education and training.

The services and support provided includes;

- Personal and family support and advocacy.
- Training and development - developing life and vocational skills, accredited and non-accredited courses and qualifications.
- Enrichment activities - developing soft, personal and transferable skills.
- Employability support - work placements and experience with employers or community projects; support to source, secure and remain in employment.
- Health and wellbeing activities and support to address physical and mental health and wellbeing.
- Advice, support and advocacy service for unpaid careers.

Differences we make:

- Removing barriers for personal growth and improvement
- Improved social inclusion and family relations.
- Skills development.
- Qualification achievements.
- Progression to employment, self-employment, volunteering, further/higher education.
- Increased self-worth, confidence, soft and transferable skills.
- Improved mental and physical wellbeing.
- Lower dependence on benefits and statutory services.
- Increased engagement in the community.

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Directors' Annual Report for the year ended 31 March 2023

Participants Journey

Case Study 1

Training for Success/Skills for Life and Work

Ciara had a diagnosis of moderate learning disability and global development delay, her difficulties compounded by childhood trauma, attachment issues and recurrent mental health issues including depression and self-harm. Ciara presented with challenging behaviours, restlessness, easily distracted, poor attention and listening skills. Clanrye Group staff role modelled appropriate interaction skills and challenged inappropriate interaction to promote positive peer behaviours. Intensive one-to-one support enabled Ciara to develop strong, positive relationships with staff and colleagues and to develop positive coping strategies which really helped her manage thoughts, feelings, behaviours, and her ability to re-focus. Ciara excelled at Clanrye Group and achieved a wide array of Level 1 and Level 2 qualifications and was nominated as 'Literacy Student of the Year' during TFS graduation 2023.

Ciara progressed onto the Southern Regional College undertaking higher level training.

Case Study 2

Family Foundations

Petro presented with poor English speaking skills and was looking for work. To address the initial language barrier the Family Mentor referred him to the migrant centre to do ESOL English lessons. Following this the Career Mentor then supported them with work on job searching, CV skills and interview techniques. While all of this was going on the participant's action plan had identified a full time employment role as a cleaner. While this is only one example it is typical of the team approach employed to address the holistic needs of an individual to enable them to achieve their goals.

Case Study 3

Positive Directions

John is a 20 year old with a physical disability who joined Positive Directions to further his interest in computing. He successfully achieved Level 1 and 2 ICT qualifications and attributed this achievement to individual pace of delivery and the one-to-one support from the Tutor. Along his journey this participant overcame independence issues, and with support from staff in navigating bus timetables and routes, he no longer relied on his mother for transport and gained the confidence to travel independently. An assessment of his needs informed an action plan which resulted in his enhancing his social skills. Through several group excursions, mental health issues were addressed along with collaborating with specialist external services and participation in a range of enrichment activities. A progression route was planned which allowed this participant's journey with Clanrye to culminate in a successful progression to further education in the local FE college where he is undertaking a Level 3 ICT qualification.

Case Study 4

Regener8

Viki commenced the Regener8 programme in June 2022, since this she has gained a number of qualifications, secured a flat of her own and stopped using drugs. With the support of the programme Viki continues to make sound decisions that are truly benefiting her life and in turn helping her Mental Health. Viki is currently working towards completing two additional qualifications before she completes the Regener8 programme.

Case Study 5

Social Supermarket

Katherine is a single mother of 3 children, 2 of them have disabilities and the older one, a teenager, has mental health issues and recently survived an attempt to take his own life. Katherine is also a carer for her elderly mother, who lives with her.

Katherine became a Social Supermarket participant as she was experiencing difficulties with the cost of living increases. During her time on the programme Katherine benefitted from a short course in Mental Health Awareness. She availed of the opportunity to be involved in the Social Cafés, cooking on a budget classes, and a Community Advice Session on 'Managing your Finances' received a donated air fryer to help reduce energy costs and had 6 sessions with MyMy counselling services.

Katherine commented that the vouchers received from the Social Supermarket were "one less thing to worry about on a weekly basis," she knew there would be food for her family at a time when they were experiencing vast life challenges and difficulties.

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Directors' Annual Report for the year ended 31 March 2023

Structure, Governance and Management of the Charity

Clanrye Group is managed by a Board of voluntary Directors who have been carefully chosen based on the wide range of unique skills and expertise they can bring to the organisation.

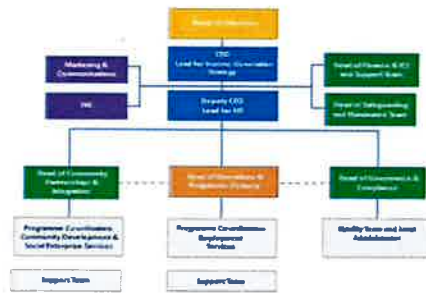
A skills audit is carried out annually on the Board and any deficient skills are identified. Board members then agree on potential candidates who could fill skills gaps and the individuals identified are encouraged to put their name forward for appointment.

All Board members give their time voluntarily and receive no benefits from the organisation.

The Board of Directors consists of 6 members. The members meet on a bi-monthly basis along with the CEO, DCEO and Finance Director and are responsible for the strategic direction and governance of the organisation.

The day-to-day running of the organisation has been delegated to the Senior Management Team which consists of designated Heads of all the main functions of Clanrye Group, CEO, DCEO. Heads of the main functions includes: Head of Programmes, Head of Quality & Compliance, Head of Community Partnerships & Integration, Head of Communications & Business Development, Head of Finance & IT, Head of Safeguarding. The Senior Management Team operates under the direction of the CEO and DCEO and meet collectively on a six weekly basis, reporting individually on a weekly basis. The CEO reports directly to the Board of Directors by telephone, written communication and at Board Meetings.

Clanrye Group Organisation Chart



Financial review

Bankers Bank of Ireland - 12 Trevor Hill, Newry, Co. Down, BT34 1DT
 Solicitors Rafferty & Co. Hill Street, Newry, Co. Down, BT34 1DG
 Auditors Fitzpatrick & Kearney Ltd - 10c Marcus Square, Newry, Co. Down, BT34 1AE

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	(348,919)	(78,703)
Called up share capital	8	8
Unrestricted Revenue Funds available for the general purposes of the charity	531,218	880,137
Restricted Revenue Funds	3,080	3,080
Total Funds	534,306	880,147

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Directors' Annual Report for the year ended 31 March 2023

Financial review of the position at the reporting date, 31 March 2023 .

The Directors consider the financial performance by the charity during the year to have been satisfactory and note the external challenges ahead for the coming year which needs careful management and consideration.

Policies on reserves.

The Directors consider it important to retain strong reserves to allow the charity to operate in a constantly changing and often difficult environment. Clanrye Group considers its reserves as those funds which are freely available to spend on any of the charity's purposes and calculates its reserves as unrestricted funds, less fixed assets, less designated funds. At the end of March 2023 the reserves stood at £534,306.. Clanrye Group will endeavour to maintain the equivalent to 4 months of its total income as available reserves. This allows for the late receipts of claims from funders. At the balance sheet date Clanrye Groups debtors amounted to £834,509, this was sustained because large reserves were held. The reserves policy is regularly reviewed by the Directors to assess the internal/external factors which are likely to influence reserves.

Availability and adequacy of assets of each of the funds

The Board of Directors is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Employment of disabled persons

Clanrye Group actively encourages people with disabilities to apply for positions with the group and during the year approximately 12% of all those employed had some degree of disability.

Third party indemnity provisions

Clanrye Group carries professional indemnity insurance as standard.

Details of The Auditor

Mr Ben Reynolds
Fitzpatrick & Kearney Ltd
Chartered Accountants & Statutory Auditors
10c Marcus Square
Newry
Co. Down
BT34 1AE

Statement as to disclosure of information to auditors

The directors state that so far as each of the directors at the time this report was approved are aware:-

- a) There is no relevant audit information of which the auditors are unaware, and
- b) The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

Clarify Group Ltd

Company Registration Number - IP166

Directors' Annual Report for the year ended 31 March 2023

Statement of the Directors' Responsibilities

The charity's directors are responsible for the preparation of the accounts in accordance with the terms of the Co-operative & Community Benefit Societies Act (NI) 1969, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

In particular the Co-operative & Community Benefit Societies Act (NI) 1969 and charity law require the Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Co-operative and Community Benefit Societies Act (Northern Ireland) 1969. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the contents of the Directors' report, and the statutory responsibility of the auditor in relation to the Directors' report is limited to examining the report and ensuring that the report is consistent with the figures disclosed in the financial statements.


Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 38.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

This report was approved by the board of directors on 13th September 2023.


Miss Collette Rafferty
Director


Nicholas McCrickard
Director


Cianan Rafferty
Director

Clanrye Group Ltd
*Independent auditors' report
to the members of Clanrye Group Ltd*

We have audited the accounts of Clanrye Group Limited for the year ended 31st March 2023 as set out on pages 12 to 17 which comprise the Statement of Financial Activities, the Profit and Loss Account, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard 102 (effective 1 January 2016) and the accounts have been prepared in accordance with FRS102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019) published by the Charity Commission in Northern Ireland (CCNI), effective January 2016 (The SORP) under the historical cost convention and in accordance with the accounting policies set out on pages 21-35, which framework constitutes the applicable United Kingdom Generally Accepted Accounting Practice.

Respective responsibilities of directors and auditors

As described on page 9, the charity's directors are responsible for the preparation of the accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the accounts give a true and fair view.

Our responsibility is to audit and express an opinion on the accounts in accordance with relevant legal and regulatory requirements and International Standards of Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standard for Auditors.

We are required to report to the directors our opinion as to whether the accounts give a true and fair view and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

We also report to you if, in our opinion, the directors annual report is materially inconsistent with the accounts, if the charity has not kept adequate accounting records, if the charity's report and accounts are not in agreement with the accounting records and returns, or if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors remuneration and transactions with the charity is not disclosed.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the accounts to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on the accounts

In our opinion the accounts:

- Give a true and fair view of the state of the charity's affairs as at 31st March 2023 and of its incoming resources and application of resources for the year then ended.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Co-operative and Community Benefit Societies Act (Northern Ireland) 1969.

Opinion on other matters prescribed by the Co-operative and Community Benefit Societies Act (Northern Ireland) 1969

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors report prepared for the purposes of company law, for the financial year for which the accounts are prepared is consistent with the accounts.
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Clanrye Group Ltd
Independent auditors' report
to the members of Clanrye Group Ltd

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Co-operative and Community Benefit Societies Act (Northern Ireland) 1969 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
 - the accounts are not in agreement with the accounting records and returns; or
 - certain disclosures of directors' remuneration specified by law are not made; or
 - we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the
- small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

This report is made solely to the company's members, as a body, in accordance with the Co-operative and Community Benefit Societies Act (NI) 1969. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Ben Reynolds
(Senior Statutory Auditor)
for and on behalf of
Fitzpatrick & Kearney Ltd
Accountants and Statutory Auditors
13th September 2023

10c Marcus Square
Newry
Co. Down
BT34 1AE

Clanrye Group Ltd - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2023, as required by the Companies Act 2006)

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Charitable activities	25	3,956,220	-	3,956,220	3,472,879
Other trading activities	27	11,625	-	11,625	6,017
Investments	28	11,722	-	11,722	12,985
Other	29	80,645	-	80,645	84,277
Total income	A	4,060,212	-	4,060,212	3,576,158
Expenditure on:					
Charitable activities	34	4,409,131	-	4,409,131	3,654,861
Total expenditure	B	4,409,131	-	4,409,131	3,654,861
Net income for the year		(348,919)	-	(348,919)	(78,703)
Net income after transfers	A-B	(348,919)	-	(348,919)	(78,703)
Net movement in funds		(348,919)	-	(348,919)	(78,703)
Reconciliation of funds:-					
Total funds brought forward		880,145	3,080	883,225	961,928
Total funds carried forward		531,226	3,080	534,306	883,225

All activities derive from continuing operations

The notes attached on pages 18-38 form an integral part of these accounts.

Clanrye Group Ltd - Statement of Financial Activities for the year ended 31 March 2023

Statement of Total Recognised Gains and Losses for the year ended 31 March 2023

	2023	2022
	£	£
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	(348,919)	(78,703)
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>(348,919)</u>	<u>(78,703)</u>
Net Movement in funds before taxation	<u>(348,919)</u>	<u>(78,703)</u>
Funds generated in the year as shown on Statement of Financial Activities	<u>(348,919)</u>	<u>(78,703)</u>

The notes attached on pages 18-38 form an integral part of these accounts.

Clanrye Group Ltd - Statement of Financial Activities for the year ended 31 March 2023

Clanrye Group Ltd - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023	2022
	£	£
Funds generated in the year as detailed in the SOFA	(348,919)	(78,703)
Resources applied on functional fixed assets	(30,988)	(34,846)
Net resources available to fund charitable activities	<u>(379,907)</u>	<u>(113,549)</u>

The notes attached on pages 18-38 form an integral part of these accounts.

Clanrye Group Ltd - Statement of Financial Activities for the year ended 31 March 2023

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	880,137	3,080	883,217	961,920
Recognised gains and losses before transfers	(348,919)	-	(348,919)	(78,703)
	<u>531,218</u>	<u>3,080</u>	<u>534,298</u>	<u>883,217</u>
(From)/To unrestricted revenue funds			-	-
Closing revenue funds	<u>531,218</u>	<u>3,080</u>	<u>534,298</u>	<u>883,217</u>

Revaluation Reserve Fund

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 April	-	-	-	-
At 31 March	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Share capital and share premium	8	-	8	8
Revenue accumulated funds	531,218	3,080	534,298	883,217
Total funds	<u>531,226</u>	<u>3,080</u>	<u>534,306</u>	<u>883,225</u>

The notes attached on pages 18-38 form an integral part of these accounts.

Clanrye Group Ltd - Statement of Financial Activities for the year ended 31 March 2023

Clanrye Group Ltd

Income and Expenditure Account for the year ended 31 March 2023

	2023	2022
	£	£
<i>Income</i>		
Income from operations	3,967,845	3,478,896
Investment income		
Income from investments, other than interest receivable	11,722	12,985
Other operating income	80,645	84,277
Gross income in the year before exceptional items	<u>4,060,212</u>	<u>3,576,158</u>
Gross income in the year including exceptional items	<u>4,060,212</u>	<u>3,576,158</u>
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	4,361,268	3,609,245
Depreciation and amortisation	41,696	39,133
Governance costs	6,167	6,483
Total expenditure in the year	<u>4,409,131</u>	<u>3,654,861</u>
Net income before tax in the financial year	(348,919)	(78,703)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	<u>(348,919)</u>	<u>(78,703)</u>
Retained surplus for the financial year	<u>(348,919)</u>	<u>(78,703)</u>
All activities derive from continuing operations		

In accordance with the provisions of the Co-operative & Community Benefit Societies , the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18-38 form an integral part of these accounts.

Clanrye Group Ltd - Balance Sheet as at 31 March 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	10	231,953	242,026
Current assets			
Stocks		1,600	1,759
Debtors	12	834,509	945,595
Cash at bank and in hand		20,871	30,676
Total current assets		856,980	978,030
Creditors: amounts falling due within one year	13	<u>(554,627)</u>	<u>(336,831)</u>
Net current assets		302,353	641,199
Net assets		<u>534,306</u>	<u>883,225</u>
The total net assets of the charity		<u>534,306</u>	<u>883,225</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds			
Restricted Revenue Funds	21	3,080	3,080
Unrestricted Funds		3,080	3,080
Called up share capital	17	8	8
Unrestricted Revenue Funds	21	531,218	880,137
Designated Funds		531,226	880,145
Total charity funds		<u>534,306</u>	<u>883,225</u>


Collete Rafferty
Director


Nicholas McCrickard
Director


Ciara Rafferty
Director

Approved by the board of directors on 13th September 2023

The notes attached on pages 18-38 form an integral part of these accounts.

Clanrye Group Ltd

Cash Flow Statement for the year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net cash provided by operating activities as shown below	A <u>12,623</u>	<u>(236,712)</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	(31,623)	(34,846)
Monies received on sale of equipment		
Cash flows from financing activities		
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C <u>(19,000)</u>	<u>(271,558)</u>
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 March 2023	(19,000)	(271,558)
Cash and cash equivalents at 1 April 2022	30,676	302,234
Overdrafts	-	
Cash at bank and in hand less overdrafts at 31 March	<u>11,676</u>	<u>30,676</u>

Clanrye Group Ltd

Cash Flow Statement for the year ended 31 March 2023

Clanrye Group Ltd

Cash Flow Statement for the year ended 31 March 2023 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	(348,919)	(78,703)
<i>Adjustments for :-</i>		
Depreciation charges	41,696	39,133
Decrease in stocks	-	-
Net unrealised losses on investment assets	-	-
Decrease in stocks	159	366
Decrease in debtors	111,086	(197,987)
Increase in creditors, excluding loans	208,601	479
Net cash provided by operating activities	A	
	<u>12,623</u>	<u>(236,712)</u>

Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand at for the year ended 31 March 2023	20,871	30,676
Notice deposits - (less than 3 months)	-	-
Overdrafts facility repayable on demand	(9,195)	-
Total cash and cash equivalents	<u>11,676</u>	<u>30,676</u>

Clanrye Group Ltd

Cash Flow Statement for the year ended 31 March 2023

Clanrye Group Ltd

Cash Flow Statement for the year ended 31 March 2023 - Continued

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	30,676	(9,805)	20,871
Overdrafts repayable on demand	-	(9,195)	(9,195)
Total	<u>30,676</u>	<u>(19,000)</u>	<u>11,676</u>

Clanrye Group Ltd

Notes to the Accounts for the year ended 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Revenue Grant income receivable from the Department of Employment and Learning comprises amounts receivable in respect of training services given to trainees and work done in assisting trainees to find employment. Other income includes Family Foundations Programme, Positive Directions Programme, Disability Support Services, Social Enterprise Programme and Sports NI. These projects are independently funded and are managed by Clanrye Group Ltd.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Clanrye Group Ltd

Notes to the Accounts for the year ended 31 March 2023

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows :

Leasehold land and buildings	4 % straight line (over period of lease)
Equipment and fittings	25 % straight line
Computer equipment	25 % straight line
Motor vehicles	25 % straight line

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 10.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Clanrye Group Ltd

Notes to the Accounts for the year ended 31 March 2023

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significance of financial instruments to the charity's position.

Clanrye Group Ltd

Notes to the Accounts for the year ended 31 March 2023

5 Net surplus before tax in the financial year

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	41,696	39,133
Pension costs	112,560	80,495
Auditors' remuneration	6,167	6,485
	<u>160,423</u>	<u>126,113</u>

6 Staff costs and emoluments

<i>Salary costs</i>	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	3,195,396	2,504,785
Employer's contribution to defined contribution pension schemes	112,560	80,495
Total salaries, wages and related costs	<u>3,307,956</u>	<u>2,585,280</u>

The average number of full time staff employed in the year was 139 96

Neither the directors nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

7 Defined contribution pension schemes

The Charity operates a defined contribution pension scheme, the costs of which are shown above.

8 Remuneration and payments to Directors and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
DAERA	18,805	-	(9,345)	9,460
Total	<u>18,805</u>	<u>-</u>	<u>(9,345)</u>	<u>9,460</u>
			2023	2022
			£	£
These deferrals are included in creditors			<u>9,460</u>	<u>18,805</u>

Clanrye Group Ltd

Notes to the Accounts for the year ended 31 March 2023

10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	355,517	280,452	635	636,604
Additions	25,518	5,195	910	31,623
Disposals	-	-	(635)	(635)
At 31 March 2023	381,035	285,647	910	667,592
Depreciation				
At 1 April 2022	174,238	219,705	635	394,578
Charge for the year	17,474	24,071	151	41,696
On disposals	-	-	(635)	(635)
At 31 March 2023	191,712	243,776	151	435,639
Net book value				
At 31 March 2023	189,323	41,871	759	231,953
At 31 March 2022	181,279	60,747	-	242,026

11 Stocks & Work in Progress

	2023	2022
	£	£
Stocks before write downs	1,600	1,759
	<u>1,600</u>	<u>1,759</u>

12 Debtors

	2023	2022
	£	£
Trade debtors	531,651	615,671
Other debtors	302,858	329,924
	<u>834,509</u>	<u>945,595</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	9,195	-
Trade creditors	97,144	89,966
Deferred Income - Unrestricted & designated funds	9,460	18,805
Other creditors	438,828	228,060
	<u>554,627</u>	<u>336,831</u>

Clanrye Group Ltd

Notes to the Accounts for the year ended 31 March 2023

14 Loans to trustees included in debtors

There are no loans to directors included in debtors.

15 Guarantees made by the charity on behalf of trustees

There are no guarantees made by the charity on behalf of the directors.

16 Contingent liabilities

The company has obligations under standard terms of assistance to repay amounts received as capital grants, in the event of breach of or non-compliance with the conditions of the agreement.

17 Share capital

	Nominal value	2023 Number	2023 £	2022 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	8	8	8
			<u>8</u>	<u>8</u>

18 Income and Expenditure account summary

	2023 £	2022 £
At 1 April 2022	883,224	961,927
Surplus after tax for the year	(348,919)	(78,703)
At 31 March 2023	<u>534,305</u>	<u>883,224</u>

19 Post balance sheet events

Clanrye are fortunate that as a Charity their funding has not been affected in the short term by the current cost of living crisis although their ability to manage the various programmes may be impacted as the cost of providing services has increased. In summary the directors are confident that the business will be able to continue operating as a viable going concern for the foreseeable future.

Clanrye Group Ltd

Notes to the Accounts for the year ended 31 March 2023

20 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	231,953	-	-	231,953
Current Assets	853,900	-	3,080	856,980
Current Liabilities	(554,627)	-	-	(554,627)
	531,226	-	3,080	534,306
At 1 April 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	242,026	-	-	242,026
Current Assets	974,950	-	3,080	978,030
Current Liabilities	(336,830)	-	-	(336,830)
	880,146	-	3,080	883,226

21 Change in total funds over the year as shown in Note 20 , analysed by individual funds

	Funds brought forward from 2022 £	Movement in funds in 2023 £	Transfers between funds in 2023 £	Funds carried forward to 2024 £
		See Note 22		
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	880,145	(348,919)	-	531,226
Total unrestricted and designated funds	880,145	(348,919)	-	531,226
Total charity funds	880,145	(348,919)	-	531,226

Clanrye Group Ltd

Notes to the Accounts for the year ended 31 March 2023

22 Analysis of movements in funds over the year as shown in Note 21

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	4,060,212	(4,409,131)	-	(348,919)
	<u>4,060,212</u>	<u>(4,409,131)</u>	<u>-</u>	<u>(348,919)</u>

23 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

24 Ultimate controlling party

The charity is under the control of its legal members.

Clanrye Group Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

25 Charitable income from funders

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Contractual payments from public bodies to fund charitable activities				
DFE Training Income	802,347	-	802,347	562,272
Sports NI	256,708	-	256,708	226,695
Positive Directions	675,230	-	675,230	656,023
Family Foundations	667,796	-	667,796	625,630
Regener8	84,152	-	84,152	78,376
Disability Support Services	1,084,465	-	1,084,465	1,022,897
Big Lottery	-	-	-	20,847
Carers First	113,840	-	113,840	58,333
WRES Income	45,410	-	45,410	13,823
Social Prescribing	104,050	-	104,050	134,417
IDVERDE Project	23,917	-	23,917	4,784
Children in Need Motiv8	-	-	-	68,782
Other Projects	98,305	-	98,305	-
Total contractual payments from public bodies	3,956,220	-	3,956,220	3,472,879
	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Total Charitable income from funders:-				
Current year - income from funders	3,956,220	-	3,956,220	3,472,879

Clanrye Group Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

26 Total Income from charitable activities

<i>Current year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Income from funders	3,956,220	-	3,956,220	3,472,879
Total from charitable activities	3,956,220	-	3,956,220	3,472,879

27 Income from other, non charitable, trading activities

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Trading activities to raise funds for the charity	4,954	-	4,954	587
Income from fundraising events	6,671	-	6,671	5,430
Total from other activities	11,625	-	11,625	6,017

28 Investment income

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Property Rental Income	11,722	-	11,722	12,985
Total investment income	11,722	-	11,722	12,985

29 Other income and gains

<i>Current year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Sundry other income	80,645	-	80,645	84,277
Total other income	80,645	-	80,645	84,277

Clanrye Group Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

30 Expenditure on charitable activities - Direct spending

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
<i>Current Year</i>	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries - charitable activities	3,195,396	-	3,195,396	2,504,785
Defined benefit pension costs - charitable activities	112,560	-	112,560	80,495
Travel and Subsistence - Charitable Activities	35,454	-	35,454	52,753
Training and development	22,301	-	22,301	40,503
External training providers	134,211	-	134,211	7,622
Visa and graduation expenses	585	-	585	920
Programme outings	165	-	165	10,438
Moderation	-	-	-	1,300
P&R Diversity	492	-	492	513
Regener8 Individual led community improvement	1,638	-	1,638	501
Total direct spending	3,502,802	-	3,502,802	2,699,830

All the expenditure in the prior year was unrestricted.

	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
<i>Prior Year</i>	2022	2022	2022
	£	£	£
Gross wages and salaries - charitable activities	2,450,538	54,247	2,504,785
Defined benefit pension costs - charitable activities	76,262	4,233	80,495
Travel and Subsistence - Charitable Activities	43,718	9,035	52,753
Training and development	40,044	459	40,503
Programme outings	726	9,712	10,438
Total direct spending	2,622,144	77,686	2,699,830

Clanrye Group Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

31 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2023	2023	2023	2022
	£	£	£	£
Cost of goods for primary purpose trading - Including movement in stock for goods	61,441	-	61,441	31,798
Training allowances	3,094	-	3,094	1,950
Course fees	17,844	-	17,844	21,847
Total charitable trading costs B2b	82,379	-	82,379	55,595

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2022	2022	2022
	£	£	£
Cost of goods for primary purpose trading - Including movement in stock for goods	30,736	1,062	31,798
Course fees	21,665	182	21,847
Total charitable trading costs B2b	54,351	1,244	55,595

32 Support costs for charitable activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2023	2023	2023	2022
	£	£	£	£
<i>Premises Expenses</i>				
Rates and water charges	127,559	-	127,559	118,963
Room Hire	3,424	-	3,424	1,422
Light heat and power	54,715	-	54,715	46,284
Premises repairs, renewals and maintenance	30,659	-	30,659	36,549
Other Premises Costs	-	-	-	60
Property insurance	78,048	-	78,048	57,913
<i>Administrative overheads</i>				
Telephone, fax and internet	77,351	-	77,351	65,341
Postage	517	-	517	909
Equipment expenses	15,847	-	15,847	29,043
Health and safety costs	2,780	-	2,780	4,417
Sundry expenses	120	-	120	170
Motor expenses	88,504	-	88,504	56,906
Computer expenses and subscriptions	44,619	-	44,619	36,102
Profit on disposal of fixed assets	-	-	-	-
Charitable contributions	-	-	-	108,398
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Legal fees	1,053	-	1,053	-

Clanrye Group Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

Consultancy fees	244,954	-	244,954	287,510
<i>Financial costs</i>				
Bank charges	5,937	-	5,937	3,833
Depreciation & Amortisation in total for	41,696	-	41,696	39,133
Support costs before reallocation	817,783	-	817,783	892,953
Total support costs - Current Year	817,783	-	817,783	892,953

The basis of allocation of costs between activities is described under accounting policies

<i>Prior Year</i>	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	Total Funds
	2023	2023	2022
	£	£	£
<i>Premises Expenses</i>			
Room Hire	429	993	1,422
Premises repairs, renewals and maintenance	36,529	20	36,549
Property insurance	56,942	971	57,913
<i>Administrative overheads</i>			
Telephone, fax and internet	64,175	1,166	65,341
Equipment expenses	27,424	1,619	29,043
Health and safety costs	4,371	46	4,417
Motor expenses	56,648	258	56,906
Computer expenses and subscriptions	35,380	722	36,102
<i>Professional fees paid to advisors other</i>			
Consultancy fees	286,010	1,500	287,510
<i>Financial costs</i>			
Bank charges	3,754	79	3,833
Depreciation & Amortisation in total for	39,032	101	39,133
Support costs before reallocation	885,478	7,475	892,953
Total support costs - Prior Year	885,478	7,475	892,953

The basis of allocation of costs between activities is described under accounting policies

Clanrye Group Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

33 Other Expenditure - Governance costs

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
<i>Current Year</i>	2023	2023	2023	2022
	£	£	£	£
Auditor's fees	6,167	-	6,167	6,483
Total Governance costs	6,167	-	6,167	6,483
<i>Prior Year</i>	Prior Year	Prior Year	Prior Year	
	Unrestricted	Restricted	Total Funds	
	Funds	Funds		
	2022	2022	2022	
	£	£	£	
Auditor's fees	6,339	144	6,483	
Total Governance costs	6,339	144	6,483	

34 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current Year</i>		2023	2023	2023	2022
		£	£	£	£
Total direct spending	B2a	3,502,802	-	3,502,802	2,699,830
Total charitable trading costs	B2b	82,379	-	82,379	55,595
Total support costs	B2d	817,783	-	817,783	892,953
Total Governance costs	B2e	6,167	-	6,167	6,483
Total charitable expenditure	B2	4,409,131	-	4,409,131	3,654,861
<i>Prior Year</i>		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		
		2022	2022	2022	
		£	£	£	
Total direct spending	B2a	2,622,144	77,686	2,699,830	
Total charitable trading costs	B2b	54,351	1,244	55,595	
Total support costs	B2d	885,478	7,475	892,953	
Total Governance costs	B2e	6,339	144	6,483	
Total charitable expenditure	B2	3,568,312	86,549	3,654,861	

Clanrye Group Ltd

Activity analysis of Income and expenditure for the for the year ended 31 March 2023

This analysis is classified by activity and not by conventional nominal descriptions.

35 Analysis of income by activity

	SOFA ref	2023 £	2022
Activity			
Income from charitable activities			
Positive Directions		675,230	656,023
Family Foundations		667,796	625,630
Disability Support Services		1,084,465	1,022,897
Big Lottery		-	20,847
Other Income		1,528,729	1,147,482
Total Income from charitable activities	A2	3,956,220	3,472,879
Income from other, non charitable, trading activities			
Fundraising Income		6,671	5,430
Counter Sales		4,954	587
Total Income from other, non charitable, trading activities	A3	11,625	6,017
Summary of Total Income, including the items above			
Charitable activities	A2	3,956,220	3,472,879
Other activities	A3	11,625	6,017
Investment income	A4	11,722	12,985
Other income	A5	80,645	84,277
Total income as shown in the SOFA	A	4,060,212	3,576,158
Categories of income			
Income from exchange transactions		4,060,212	3,576,158

36 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023 £	2023 £	2023 £	2023 £	2022 £
Positive Directions					
Direct costs	456,949	-	-	456,949	490,728
Charitable trading costs	5,158	-	-	5,158	6,785
Premises expenses	-	71,522	-	71,522	69,520
Administrative overheads	-	56,137	-	56,137	152,078
Professional fees	-	2,197	-	2,197	1,370
Financial costs	-	4,279	-	4,279	6,726
Audit fees	-	900	-	900	1,632
Total Positive Directions	462,107	135,035	-	597,142	728,839

Clanrye Group Ltd

Activity analysis of Income and expenditure for the for the year ended 31 March 2023

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Family Foundations					
Direct costs	434,564	-	-	434,564	555,414
Charitable trading costs	4,705	-	-	4,705	6,835
Premises expenses	-	79,099	-	79,099	73,992
Administrative overheads	-	43,477	-	43,477	42,560
Professional fees	-	2,012	-	2,012	1,370
Financial costs	-	3,517	-	3,517	6,387
Audit fees	-	824	-	824	1,632
Total Family Foundations	439,269	128,929	-	568,198	688,190
Disability Support Services					
Direct costs	866,710	-	-	866,710	560,913
Charitable trading costs	119	-	-	119	107
Premises expenses	-	30,087	-	30,087	21,727
Administrative overheads	-	29,435	-	29,435	33,502
Professional fees	-	189,401	-	189,401	244,305
Financial costs	-	7,647	-	7,647	4,729
Audit fee	-	1,711	-	1,711	857
Total Disability Support Services	866,829	258,281	-	1,125,110	866,140
Big Lottery					
Direct costs	-	-	-	-	14,795
Charitable trading costs	-	-	-	-	1,025
Premises expenses	-	-	-	-	115
Administrative overheads	-	-	-	-	766
Professional fees	-	-	-	-	1,356
Financial costs	-	-	-	-	9
Audit fee	-	-	-	-	213
Total Big Lottery	-	-	-	-	18,279

Clanrye Group Ltd

Activity analysis of Income and expenditure for the for the year ended 31 March 2023

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
<i>Other Income</i>					
Direct costs	1,744,579	-	-	1,744,579	1,077,980
Charitable trading costs	72,397	-	-	72,397	40,843
Premises expenses	-	121,408	-	121,408	103,548
Administrative overheads	-	100,689	-	100,689	72,380
Professional fees	-	52,397	-	52,397	39,109
Financial costs	-	32,190	-	32,190	25,115
Total Other Income	1,816,976	306,684	-	2,123,660	1,358,975

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Total Positive Directions	462,107	135,035	-	597,142	728,839
Total Family Foundations	439,269	128,929	-	568,198	688,190
Total Disability Support Services	866,829	258,281	-	1,125,110	866,140
Total Big Lottery	-	-	-	-	18,279
Total Other Income	1,816,976	306,684	-	2,123,660	1,358,975
Total Governance costs as detailed in Note 33	-	6,167	-	6,167	6,483
Total charitable expenditure	3,585,181	835,096	-	4,420,277	3,666,906

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 34

Analysis of support and governance costs by charitable activities

Clanrye Group Ltd

Activity analysis of Income and expenditure for the for the year ended 31 March 2023

Activity	Governance £	Finance £	Human Resources £	Other Overheads £	Total £
Governance costs	6,157	-	-	-	6,157
Positive Directions	-	4,279	-	130,756	135,035
Family Foundations	-	3,517	-	125,412	128,929
Disability Support Services	-	7,647	-	250,634	258,281
Other Income	-	32,190	-	274,494	306,684
Grand Total	6,157	47,633	-	781,296	835,086

37 Analysis of non charitable expenditure by activity

Activity

<i>Governance costs</i>	Governance costs 2023 £	Governance costs 2022 £
Other Expenditure - Governance costs as detailed in Note 33	6,167	6,483

38 Carrying value of work in progress analysed between activities

	2023 £	2022 £
Other Income	1,600	1,759