

Clanrye Group Ltd - Statement of Financial Activities for the year ended 31 March 2024

*Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)*

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
<b>Income &amp; Endowments from:</b>					
Charitable activities	25	4,273,316	-	4,273,316	3,956,220
Other trading activities	27	11,092	-	11,092	11,625
Investments	28	9,740	-	9,740	11,722
Other	29	65,439	-	65,439	80,645
<b>Total income</b>	<b>A</b>	<b>4,359,587</b>	<b>-</b>	<b>4,359,587</b>	<b>4,060,212</b>
<b>Expenditure on:</b>					
Charitable activities	34	4,306,879	-	4,306,879	4,409,131
<b>Total expenditure</b>	<b>B</b>	<b>4,306,879</b>	<b>-</b>	<b>4,306,879</b>	<b>4,409,131</b>
<b>Net income for the year</b>		<b>52,708</b>	<b>-</b>	<b>52,708</b>	<b>(348,919)</b>
<b>Net income after transfers</b>	<b>A-B</b>	<b>52,708</b>	<b>-</b>	<b>52,708</b>	<b>(348,919)</b>
<b>Net movement in funds</b>		<b>52,708</b>	<b>-</b>	<b>52,708</b>	<b>(348,919)</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		531,226	3,080	534,306	883,225
<b>Total funds carried forward</b>		<b>583,934</b>	<b>3,080</b>	<b>587,014</b>	<b>534,306</b>

All activities derive from continuing operations

The notes attached on pages 27-44 form an integral part of these accounts.

**Clanrye Group Ltd - Statement of Financial Activities for the year ended 31 March 2024**

**Statement of Total Recognised Gains and Losses for the year ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Surplus for the year :-</b>		
Net excess of income over expenditure from operations before tax	52,708	(348,919)
<i>Income from operations before tax in the Statement of Financial Activities</i>	<u>52,708</u>	<u>(348,919)</u>
<b>Net Movement in funds before taxation</b>	<u>52,708</u>	<u>(348,919)</u>
<b>Funds generated in the year as shown on Statement of Financial Activities</b>	<u>52,708</u>	<u>(348,919)</u>

**The notes attached on pages 27-44 form an integral part of these accounts.**

**Clanrye Group Ltd - Statement of Financial Activities for the year ended 31 March 2024**

**Clanrye Group Ltd - Resources applied in the year ended 31 March 2024 towards fixed assets for  
Charity use:-**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Funds generated in the year as detailed in the SOFA	52,708	(348,919)
Resources applied on functional fixed assets	(16,272)	(30,988)
<b>Net resources available to fund charitable activities</b>	<b><u>36,436</u></b>	<b><u>(379,907)</u></b>

**The notes attached on pages 27-44 form an integral part of these accounts.**

**Clanrye Group Ltd - Statement of Financial Activities for the year ended 31 March 2024**

**Movements in revenue and capital funds for the year ended 31 March 2024**

**Revenue accumulated funds**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	531,218	3,080	534,298	883,217
Recognised gains and losses before transfers	52,708	-	52,708	(348,919)
	<b>583,926</b>	<b>3,080</b>	<b>587,006</b>	<b>534,298</b>
(From)/To unrestricted revenue funds			-	-
<b>Closing revenue funds</b>	<b>583,926</b>	<b>3,080</b>	<b>587,006</b>	<b>534,298</b>

**Revaluation Reserve Fund**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
At 1 April	-	-	-	-
At 31 March	-	-	-	-

**Summary of funds**

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Share capital and share premium	8	-	8	8
Revenue accumulated funds	583,926	3,080	587,006	534,298
<b>Total funds</b>	<b>583,934</b>	<b>3,080</b>	<b>587,014</b>	<b>534,306</b>

The notes attached on pages 27-44 form an integral part of these accounts.

**Clanrye Group Ltd - Statement of Financial Activities for the year ended 31 March 2024**

**Clanrye Group Ltd**

**Income and Expenditure Account for the year ended 31 March 2024**

	2024	2023
	£	£
<i>Income</i>		
Income from operations	4,284,408	3,967,845
Investment income		
Income from investments, other than interest receivable	9,740	11,722
Other operating income	65,439	80,645
<b>Gross income in the year before exceptional items</b>	<b>4,359,587</b>	<b>4,060,212</b>
<b>Gross income in the year including exceptional items</b>	<b>4,359,587</b>	<b>4,060,212</b>
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	4,260,218	4,361,268
Depreciation and amortisation	40,089	41,696
Governance costs	6,572	6,167
<b>Total expenditure in the year</b>	<b>4,306,879</b>	<b>4,409,131</b>
<b>Net income before tax in the financial year</b>	<b>52,708</b>	<b>(348,919)</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>52,708</b>	<b>(348,919)</b>
<b>Retained surplus for the financial year</b>	<b>52,708</b>	<b>(348,919)</b>
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.

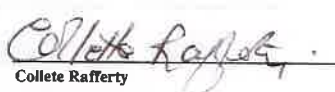
**The notes attached on pages 27-44 form an integral part of these accounts.**

Clanrye Group Ltd - Balance Sheet as at 31 March 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	208,136	231,953
<b>Current assets</b>			
Stocks		1,600	1,600
Debtors	12	628,336	834,509
Cash at bank and in hand		191,368	20,871
<b>Total current assets</b>		<b>821,304</b>	<b>856,980</b>
<b>Creditors: amounts falling due within one year</b>	13	<b>(442,426)</b>	<b>(554,627)</b>
<b>Net current assets</b>		<b>378,878</b>	<b>302,353</b>
		<b>587,014</b>	<b>534,306</b>
<b>Net assets</b>			
<b>The total net assets of the charity</b>		<b>587,014</b>	<b>534,306</b>

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

<b>Restricted funds</b>			
Restricted Revenue Funds	21 D2	3,080	3,080
			3,080
<b>Unrestricted Funds</b>			
Called up share capital	17	8	8
Unrestricted Revenue Funds	21	583,926	531,218
		583,934	531,226
<b>Designated Funds</b>			
<b>Total charity funds</b>		<b>587,014</b>	<b>534,306</b>

  
Collete Rafferty  
Director

  
Nicholas McCrickard  
Director

  
Ciaran Rafferty  
Director

Approved by the board of directors on 26th July 2024

The notes attached on pages 27-44 form an integral part of these accounts.

**Clanrye Group Ltd**

**Cash Flow Statement for the year ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net cash provided by operating activities as shown below	A <u>195,964</u>	<u>12,623</u>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(16,272)	(31,623)
Monies received on sale of equipment		
<b>Cash flows from financing activities</b>		
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
<b>Overall cash provided by all activities</b>	<b>A+B+C</b> <u>179,692</u>	<u>(19,000)</u>
<b>Cash movements</b>		
Change in cash and cash equivalents from activities in the year ended 31 March 2024	179,692	(19,000)
Cash and cash equivalents at 1 April 2023	11,676	30,676
Overdrafts	-	
<b>Cash at bank and in hand less overdrafts at 31 March</b>	<u>191,368</u>	<u>11,676</u>

**Clanrye Group Ltd**

**Cash Flow Statement for the year ended 31 March 2024**

**Clanrye Group Ltd**

**Cash Flow Statement for the year ended 31 March 2024 - Continued**

**Reconciliation of net income to net cash flow from operating activities**

Net income as shown in the Statement of Financial Activities	52,708	(348,919)
<i>Adjustments for :-</i>		
Depreciation charges	40,089	41,696
Decrease in stocks	-	-
Net unrealised losses on investment assets	-	-
Decrease in stocks	-	159
Decrease in debtors	206,173	111,086
Increase in creditors, excluding loans	(103,006)	208,601
<b>Net cash provided by operating activities</b>	<b>A 195,964</b>	<b>12,623</b>

**Analysis of cash and cash equivalents**

	2024	2023
	£	£
Cash in hand at for the year ended 31 March 2024	191,368	20,871
Notice deposits - (less than 3 months)	-	-
Overdrafts facility repayable on demand	-	(9,195)
<b>Total cash and cash equivalents</b>	<b>191,368</b>	<b>11,676</b>

**Clanrye Group Ltd**

**Cash Flow Statement for the year ended 31 March 2024**

**Clanrye Group Ltd**

**Cash Flow Statement for the year ended 31 March 2024 - 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	20,871	170,497	191,368
Overdrafts repayable on demand	(9,195)	9,195	-
<b>Total</b>	<u>11,676</u>	<u>179,692</u>	<u>191,368</u>

## Clanrye Group Ltd

### Notes to the Accounts for the year ended 31 March 2024

#### 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 Disability Support Services and Social Enterprise Programme. 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 2024

#### *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 :

Leaschold 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 2024

#### 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 2024

#### 5 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	40,089	41,696
Pension costs	80,339	112,560
Auditors' remuneration	<u>6,572</u>	<u>6,167</u>

#### 6 Staff costs and emoluments

<i>Salary costs</i>	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	2,915,377	3,195,396
Employer's contribution to defined contribution pension schemes	80,339	112,560
<b>Total salaries, wages and related costs</b>	<b><u>2,995,716</u></b>	<b><u>3,307,956</u></b>

The average number of full time staff employed in the year was 129      139

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
	£	£	£	£
DAFRA	9,460	-	(7,875)	1,634
<b>Total</b>	<u>9,460</u>	<u>-</u>	<u>(7,875)</u>	<u>1,634</u>
			<b>2024</b>	<b>2023</b>
			£	£
<b>These deferrals are included in creditors</b>			<u>1,634</u>	<u>9,460</u>

## Clanrye Group Ltd

### Notes to the Accounts for the year ended 31 March 2024

#### 10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2023	381,035	285,647	910	667,592
Additions	-	16,272	-	16,272
Disposals	-	-	-	-
<b>At 31 March 2024</b>	<b>381,035</b>	<b>301,919</b>	<b>910</b>	<b>683,864</b>
<b>Depreciation</b>				
At 1 April 2023	191,712	243,776	151	435,639
Charge for the year	14,214	25,646	229	40,089
On disposals	-	-	-	-
<b>At 31 March 2024</b>	<b>205,926</b>	<b>269,422</b>	<b>380</b>	<b>475,728</b>
<b>Net book value</b>				
At 31 March 2024	175,109	32,497	530	208,136
At 31 March 2023	189,323	41,871	759	231,953

#### 11 Stocks & Work in Progress

	2024	2023
	£	£
Stocks before write downs	1,600	1,600
	<u>1,600</u>	<u>1,600</u>

#### 12 Debtors

	2024	2023
	£	£
Trade debtors	415,662	531,651
Other debtors	212,674	302,858
	<u>628,336</u>	<u>834,509</u>

#### 13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	-	9,195
Trade creditors	107,159	97,144
Deferred Income - Unrestricted & designated funds	1,634	9,460
Other creditors	333,633	438,828
	<u>442,426</u>	<u>554,627</u>

## Clanrye Group Ltd

### Notes to the Accounts for the year ended 31 March 2024

#### 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	2024 Number	2024 £	2023 £
<b>Allotted, called up and fully paid:</b>				
Ordinary shares	£1 each	8	8	8
			<u>8</u>	<u>8</u>

#### 18 Income and Expenditure account summary

	2024 £	2023 £
At 1 April 2023	534,305	883,224
Surplus after tax for the year	52,708	(348,919)
At 31 March 2024	<u>587,013</u>	<u>534,305</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 2024

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

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	208,136	-	-	208,136
Current Assets	818,224	-	3,080	821,304
Current Liabilities	(442,426)	-	-	(442,426)
	<b>583,934</b>	<b>-</b>	<b>3,080</b>	<b>587,014</b>
At 1 April 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	(554,626)	-	-	(554,626)
	<b>531,227</b>	<b>-</b>	<b>3,080</b>	<b>534,307</b>

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

	Funds brought forward from 2023 £	Movement in funds in 2024 £	Transfers between funds in 2024 £	Funds carried forward to 2025 £
		See Note 22		
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	531,226	52,708	-	583,934
<b>Total unrestricted and designated funds</b>	<b>531,226</b>	<b>52,708</b>	<b>-</b>	<b>583,934</b>
<b>Total charity funds</b>	<b>531,226</b>	<b>52,708</b>	<b>-</b>	<b>583,934</b>

## Clanrye Group Ltd

### Notes to the Accounts for the year ended 31 March 2024

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	4,359,587	(4,306,879)	-	52,708
	<u>4,359,587</u>	<u>(4,306,879)</u>	<u>-</u>	<u>52,708</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 2024 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
	2024	2024	2024	2023
	£	£	£	£
<b>Contractual payments from public bodies to fund charitable activities</b>				
DFE Training Income	1,029,231	-	1,029,231	802,347
Sports NI	24,928	-	24,928	256,708
Positive Directions	-	-	-	675,230
Family Foundations	-	-	-	667,796
Regener8	163,160	-	163,160	84,152
Disability Support Services	1,479,858	-	1,479,858	1,084,465
Employ Me	1,071,608	-	1,071,608	-
Carers First	100,000	-	100,000	113,840
WRES Income	44,441	-	44,441	45,410
Social Prescribing	19,438	-	19,438	104,050
IDVERDE Project	-	-	-	23,917
SHSCT Independent Living	53,810	-	53,810	-
Other Projects	286,842	-	286,842	98,305
<b>Total contractual payments from public bodies</b>	<b>4,273,316</b>	<b>-</b>	<b>4,273,316</b>	<b>3,956,220</b>
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Prior Year Total Funds</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Total Charitable income from funders:-</b>				
<b>Current year - income from funders</b>	<b>4,273,316</b>	<b>-</b>	<b>4,273,316</b>	<b>3,956,220</b>

## Clanrye Group Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2024 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
		2024	2024	2024	2023
		£	£	£	£
	Income from funders	4,273,316	-	4,273,316	3,956,220
	<b>Total from charitable activities</b> A2	<b>4,273,316</b>	<b>-</b>	<b>4,273,316</b>	<b>3,956,220</b>

### 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
		2024	2024	2024	2023
		£	£	£	£
	Trading activities to raise funds for the charity	3,312	-	3,312	4,954
	Income from fundraising events	7,780	-	7,780	6,671
	<b>Total from other activities</b> A3	<b>11,092</b>	<b>-</b>	<b>11,092</b>	<b>11,625</b>

### 28 Investment income

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds	Total Funds	Total Funds
		2024	2024	2024	2023
		£	£	£	£
	Property Rental Income	9,740	-	9,740	11,722
	<b>Total investment income</b> A4	<b>9,740</b>	<b>-</b>	<b>9,740</b>	<b>11,722</b>

### 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
		2024	2024	2024	2023
		£	£	£	£
	Sundry other income	65,439	-	65,439	80,645
	<b>Total other income</b> A5	<b>65,439</b>	<b>-</b>	<b>65,439</b>	<b>80,645</b>

Clanrye Group Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

30 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2024	2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	2,915,377	-	2,915,377	3,195,396
Defined benefit pension costs - charitable activities	80,339	-	80,339	112,560
Travel and Subsistence - Charitable Activities	45,230	-	45,230	35,454
Training and development	11,061	-	11,061	22,301
External training providers	105,066	-	105,066	134,211
Visa and graduation expenses	617	-	617	585
Programme outings	3,627	-	3,627	165
Moderation	-	-	-	-
P&R Diversity	176	-	176	492
Regener8 Individual led community improvement	6	-	6	1,638
<b>Total direct spending</b>	<b>3,161,499</b>	<b>-</b>	<b>3,161,499</b>	<b>3,502,802</b>

<i>Prior Year</i>	Prior Year	Prior Year	Prior Year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2023	2023	2023
	£	£	£
Gross wages and salaries - charitable activities	3,195,396	-	3,195,396
Defined benefit pension costs - charitable activities	112,560	-	112,560
Travel and Subsistence - Charitable Activities	35,454	-	35,454
Training and development	22,301	-	22,301
External training providers	134,211	-	134,211
Visa and graduation expenses	585	-	585
Programme outings	165	-	165
P&R Diversity	492	-	492
Regener8 Individual led community	1,638	-	1,638
<b>Total direct spending</b>	<b>3,502,802</b>	<b>-</b>	<b>3,502,802</b>

Clanrye Group Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2024 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		
	2024	2024	2024	2023
	£	£	£	£
Cost of goods for primary purpose trading - Including movement in stock for goods	106,794	-	106,794	61,441
Training allowances	-	-	-	3,094
Course fees	21,841	-	21,841	17,844
<b>Total charitable trading costs</b> B2b	<b>128,635</b>	<b>-</b>	<b>128,635</b>	<b>82,379</b>
<i>Prior Year</i>	Prior Year	Prior Year	Prior Year	
	Unrestricted	Restricted	Total Funds	
	Funds	Funds		
	2023	2023	2023	
	£	£	£	
Cost of goods for primary purpose trading - Including movement in stock for goods	61,441	-	61,441	
Training allowances	3,094	-	3,094	
Course fees	17,844	-	17,844	
<b>Total charitable trading costs</b> B2b	<b>82,379</b>	<b>-</b>	<b>82,379</b>	

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		
	2024	2024	2024	2023
	£	£	£	£
<b>Premises Expenses</b>				
Rates and water charges	149,743	-	149,743	127,559
Room Hire	7,349	-	7,349	3,424
Light heat and power	43,057	-	43,057	54,715
Premises repairs, renewals and maintenance	23,669	-	23,669	30,659
Other Premises Costs	-	-	-	-
Property insurance	88,365	-	88,365	78,048
<b>Administrative overheads</b>				
Telephone, fax and internet	70,376	-	70,376	77,351
Postage	772	-	772	517
Equipment expenses	32,287	-	32,287	15,847
Health and safety costs	2,687	-	2,687	2,780
Sundry expenses	2,733	-	2,733	120
Motor expenses	64,304	-	64,304	88,504
Computer expenses and subscriptions	42,073	-	42,073	44,619
Profit on disposal of fixed assets	-	-	-	-
Charitable contributions	-	-	-	-

**Clanrye Group Ltd**

**Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015**

<i>Professional fees paid to advisors other than the auditor or examiner</i>			
Legal fees	-	-	1,053
Consultancy fees	420,932	-	420,932
			<b>244,954</b>
<i>Financial costs</i>			
Bank charges	22,237	-	22,237
Depreciation & Amortisation in total for the	40,089	-	40,089
			<b>41,696</b>
<b>Support costs before reallocation</b>	<b>1,010,173</b>	<b>-</b>	<b>1,010,173</b>
<b>Total support costs - Current Year</b>	<b>1,010,173</b>	<b>-</b>	<b>817,783</b>
			-
The basis of allocation of costs between activities is described under accounting policies			-

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2023 £
<i>Premises Expenses</i>			
Room Hire	3,424	-	3,424
Premises repairs, renewals and maintenance	30,659	-	30,659
Property insurance	78,048	-	78,048
<i>Administrative overheads</i>			
Telephone, fax and internet	77,351	-	77,351
Equipment expenses	15,847	-	15,847
Health and safety costs	2,780	-	2,780
Motor expenses	88,504	-	88,504
Computer expenses and subscriptions	44,619	-	44,619
<i>Professional fees paid to advisors other</i>			
Consultancy fees	244,954	-	244,954
<i>Financial costs</i>			
Bank charges	5,937	-	5,937
Depreciation & Amortisation in total for the	41,696	-	41,696
<b>Support costs before reallocation</b>	<b>817,783</b>	<b>-</b>	<b>817,783</b>
<b>Total support costs - Prior Year</b>	<b>817,783</b>	<b>-</b>	<b>817,783</b>
			-
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 2024 as required by the SORP 2015

33 Other Expenditure - Governance costs

	Current year		Prior Year	
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
<i>Current Year</i>				
Auditor's fees	6,572	-	6,572	6,167
<b>Total Governance costs</b>	<b>6,572</b>	<b>-</b>	<b>6,572</b>	<b>6,167</b>
<i>Prior Year</i>				
Auditor's fees	6,167	-	6,167	
<b>Total Governance costs</b>	<b>6,167</b>	<b>-</b>	<b>6,167</b>	

34 Total Charitable expenditure

		Current year		Prior Year	
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2024	2024	2024	2023
		£	£	£	£
Total direct spending	<b>B2a</b>	3,161,499	-	3,161,499	3,502,802
Total charitable trading costs	<b>B2b</b>	128,635	-	128,635	82,379
Total support costs	<b>B2d</b>	1,010,173	-	1,010,173	817,783
Total Governance costs	<b>B2e</b>	6,572	-	6,572	6,167
<b>Total charitable expenditure</b>	<b>B2</b>	<b>4,306,879</b>	<b>-</b>	<b>4,306,879</b>	<b>4,409,131</b>
All the expenditure in the prior year was unrestricted.					
<i>Prior Year</i>					
Total direct spending	<b>B2a</b>	3,502,802	-	3,502,802	
Total charitable trading costs	<b>B2b</b>	82,379	-	82,379	
Total support costs	<b>B2d</b>	817,783	-	817,783	
Total Governance costs	<b>B2e</b>	6,167	-	6,167	
<b>Total charitable expenditure</b>	<b>B2</b>	<b>4,409,131</b>	<b>-</b>	<b>4,409,131</b>	

## Clanrye Group Ltd

### Activity analysis of Income and expenditure for the for the year ended 31 March 2024

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

#### 35 Analysis of income by activity

	SOFA ref	2024	2023
		£	£
<b>Activity</b>			
<b>Income from charitable activities</b>			
Positive Directions		-	675,230
Family Foundations		-	667,796
Disability Support Services		1,479,858	1,084,465
Employ Me		1,071,608	-
Other Income		1,721,850	1,528,729
<b>Total Income from charitable activities</b>	<b>A2</b>	<b>4,273,316</b>	<b>3,956,220</b>
<b>Income from other, non charitable, trading activities</b>			
Fundraising Income		7,780	6,671
Counter Sales		3,312	4,954
<b>Total Income from other, non charitable, trading activities</b>	<b>A3</b>	<b>11,092</b>	<b>11,625</b>
<b>Summary of Total Income, including the items above</b>			
Charitable activities	A2	4,273,316	3,956,220
Other activities	A3	11,092	11,625
Investment income	A4	9,740	11,722
Other income	A5	65,439	80,645
<b>Total income as shown in the SOFA</b>	<b>A</b>	<b>4,359,587</b>	<b>4,060,212</b>
<b>Categories of income</b>			
Income from exchange transactions		4,359,587	4,060,212

#### 36 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
<b>Positive Directions</b>					
Direct costs	-	-	-	-	456,949
Charitable trading costs	-	-	-	-	5,158
Premises expenses	-	-	-	-	71,522
Administrative overheads	-	-	-	-	56,137
Professional fees	-	-	-	-	2,197
Financial costs	-	-	-	-	4,279
Audit fees	-	900	-	900	900
<b>Total Positive Directions</b>	<b>-</b>	<b>900</b>	<b>-</b>	<b>900</b>	<b>597,142</b>

**Clanrye Group Ltd**

**Activity analysis of Income and expenditure for the for the year ended 31 March 2024**

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
<b>Family Foundations</b>					
Direct costs	-	-	-	-	434,564
Charitable trading costs	-	-	-	-	4,705
Premises expenses	-	7,711	-	7,711	79,099
Administrative overheads	-	-	-	-	43,477
Professional fees	-	-	-	-	2,012
Financial costs	-	-	-	-	3,517
Audit fees	-	824	-	824	824
<b>Total Family Foundations</b>	<b>-</b>	<b>8,535</b>	<b>-</b>	<b>8,535</b>	<b>568,198</b>

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
<b>Disability Support Services</b>					
Direct costs	972,244	-	-	972,244	866,710
Charitable trading costs	125	-	-	125	119
Premises expenses	-	27,462	-	27,462	30,087
Administrative overheads	-	36,135	-	36,135	29,435
Professional fees	-	305,878	-	305,878	189,401
Financial costs	-	20,306	-	20,306	7,647
Audit fee	-	1,711	-	1,711	1,711
<b>Total Disability Support Services</b>	<b>972,369</b>	<b>391,492</b>	<b>-</b>	<b>1,363,861</b>	<b>1,125,110</b>

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
<b>Employ Me</b>					
Direct costs	882,837	-	-	882,837	-
Charitable trading costs	10,794	-	-	10,794	-
Premises expenses	-	139,900	-	139,900	-
Administrative overheads	-	47,677	-	47,677	-
Professional fees	-	3,320	-	3,320	-
Financial costs	-	4,099	-	4,099	-
Audit fee	-	-	-	-	-
<b>Total Employ Me</b>	<b>893,631</b>	<b>194,996</b>	<b>-</b>	<b>1,088,627</b>	<b>-</b>

**Clanrye Group Ltd**

**Activity analysis of Income and expenditure for the for the year ended 31 March 2024**

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
<i>Other Income</i>					
Direct costs	1,306,418	-	-	<b>1,306,418</b>	1,744,579
Charitable trading costs	117,716	-	-	<b>117,716</b>	72,397
Premises expenses	-	144,321	-	<b>144,321</b>	121,408
Administrative overheads	-	131,420	-	<b>131,420</b>	100,689
Professional fees	-	111,734	-	<b>111,734</b>	52,397
Financial costs	-	37,921	-	<b>37,921</b>	32,190
<b>Total Other Income</b>	<b>1,424,134</b>	<b>425,396</b>	<b>-</b>	<b>1,849,530</b>	<b>2,123,660</b>

**Summary of charitable costs by activity**

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Total Positive Directions	-	900	-	900	597,142
Total Family Foundations	-	8,535	-	8,535	568,198
Total Disability Support Services	972,369	391,492	-	1,363,861	1,125,110
Total Employ Me	893,631	194,996	-	1,088,627	-
Total Other Income	1,424,134	425,396	-	1,849,530	2,123,660
Total Governance costs as detailed in Note 33	-	6,572	-	6,572	6,167
<b>Total charitable expenditure</b>	<b>3,290,134</b>	<b>1,027,891</b>	<b>-</b>	<b>4,318,025</b>	<b>4,420,277</b>

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 2024**

Activity	Governance	Finance	Human Resources	Other Overheads	Total
	£	£	£	£	£
Governance costs	6,157	-	-	-	6,157
Positive Directions	-	-	-	900	900
Family Foundations	-	-	-	8,535	8,535
Disability Support Services	-	20,306	-	371,186	391,492
Other Income	-	37,921	-	387,475	425,396
<b>Grand Total</b>	<b>6,157</b>	<b>62,326</b>	<b>-</b>	<b>958,993</b>	<b>1,027,476</b>

**37 Analysis of non charitable expenditure by activity**

**Activity**

Governance costs	Governance costs 2024	Governance costs 2023
	£	£
Other Expenditure - Governance costs as detailed in Note 33	6,572	6,167

**38 Carrying value of work in progress analysed between activities**

	2024	2023
	£	£
Other Income	1,600	1,600