

**Galliagh Community Development Group**  
**Financial Statements**  
**31 December 2017**

PATRICK DURKAN & CO  
Office 8 Springrowth House  
Balliniska Road  
Derry  
BT48 0GG

Financial Statements

Year ended 31 December 2017

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## Trustees' Annual Report

Year ended 31 December 2017

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The trustees present their report and the financial statements of the charity for the year ended 31 December 2017.

### Reference and administrative details

<b>Registered charity name</b>	Galliaugh Community Development Group
<b>Charity registration number</b>	102906
<b>Principal office</b>	82A Brookdale Park Derry BT488HQ

### The trustees

Damien McLaughlin (Secretary)  
Caroline Lynch (Chairperson)  
Gerry O'Neill (Vice Chair)  
Janet McLaughlin (Treasurer)  
Jimmy Duddy  
Pat Brown  
Marlene O'Kane  
Jackie King  
Oliver McLaughlin  
Lisa Clifford

<b>Auditor</b>	Patrick Durkan & Co Chartered Certified accountant & statutory auditors Office 8 Springrowth House Balliniska Road Derry BT48 0GG
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### Structure, governance and management

#### Governing Document

Galliaugh Community Development Group is an unincorporated organisation and accepted as charitable by HMRC under reference 102906. The charity was established under a constitution which sets out the objects and powers.

Galliaugh Community Development Group is governed by the Trustees. The organisation is managed on a day to day basis by a senior management team as appointed by the Trustees. The Trustees meet regularly and are appointed by the members of the AGM. A senior management team manages the day to day activities of the organisation, and reports on organisational performance to all trustee meetings.

**Trustees' Annual Report** *(continued)*

**Year ended 31 December 2017**

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**Objectives and activities**

The principal activity of the charity is the support and promotion of any charitable purpose for the relief of poverty, advancement of education or any other charitable purpose for the benefit of the community who live or work in the area of benefit. Gallagh Community Development Group provides a range of services through four main projects.

**Good Morning North West (GMNW)**

GMNW service provides befriending services to 284 older and vulnerable users with daily telephone contact and outreach services such as home visits and referrals. The primary focus is to assist with healthcare needs, address isolation and fear of crime, help reduce poverty through benefit uptake and actively encourage participation in projects and programmes within the community.

**Community Maintenance/Community Safety (CM/CS)**

CM/CS provides free direct services to users of the Good Morning North West service such as grass cutting, rubbish removal, moving of furniture, checking of smoke alarms and outside lights etc. This service is also available to others within the local community on request.

**Macmillan advisor team Altnagelvin area hospital**

Gallagh Community Development Group provides general and specialist benefits advice, advocacy and tribunal representative services within the Western Health and Social Care Trust area for oncology patients and their carers in a confidential setting within the hospital.

# Galliaugh Community Development Group

## Trustees' Annual Report *(continued)*

Year ended 31 December 2017

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### Achievements and performance

A summary of the main achievements is provided below:

1. Galliaugh Community Development over this last year has maintained its services through Good Morning Northwest, MacMillan Welfare and Benefits and the Community Maintenance/Safety Initiative.
2. Galliaugh Community Development Group provided advice, information and advocacy to 1005 clients and signposted 121 others through the MacMillan Team in Altnagelvin Hospital, clients who accessed the service have had a total gained in benefit income of £3,267,157.36, this figure is cumulative throughout the year.
3. Good Morning North West made 49,602 calls to service users during 2017 and received just over 6,201 incoming calls from clients on various issues.

During 2017 Galliaugh Community Development Group participated in meetings to discuss the Linear Park development in Galliaugh. We also attended a public consultation and an open day to liaise with people from the community.

Good Morning Northwest in conjunction with GMNI participated in a Queens University survey to assess the impact our services have on client's lives. We received an extremely comprehensive report which reflected the positive benefits our service provides to clients and their families.

Galliaugh Community Development has continued to engage with Outer North and a number of other community groups within the Galliaugh area on the new build community centre. The drawings have now been submitted for planning approval and we are currently going through an economic appraisal. The new building will give us the opportunity to add additional elements to the service we currently provide such as training courses, coffee mornings for clients and will enable us to bring in extra volunteers. The DFC have funded our project throughout 2017

4. Community Maintenance/Community Safety Services were provided to 287 households throughout the year this equates to a figure of 1148 individual visits. CM/CS has also been provided to people who are not currently on our call list but wanted to avail of the service. Halifax provided the running costs of this programme during 2017 and in previous years this has been invaluable in respect of providing this essential programme to our clients.
5. Galliaugh Community Development Group kept its current staffing level and maintained its current volunteer base across all its services throughout the year.
6. Galliaugh Community Development Group have successfully registered with the Charity Commission for Northern Ireland reference number NIC 102906 and maintained its membership of NICVA, Law Centre and Advice NI. We are also registered with the Information Commissioners Officer, reference number Z363446X.

**Financial review**

Total incoming resources for the year were £106,654 of which 100% was generated from grants and contracts. Total resources expended by the charity were £101,408. Approximately 97.9% of this was expended on direct charitable activities and 2.1% on governance costs. The balance on total funds at the year-end was £16,326.

**Reserves Policy**

The Trustees consider it prudent to hold monies in reserve in the event that unforeseen circumstances should lead to financial difficulties which might put the future of its employment capacity, users' well-being and general charitable work in jeopardy.

The trustees' annual report was approved on 4 May 2018 and signed on behalf of the board of trustees by:



Caroline Lynch (Chairperson)  
Trustee

07/05/18



JANET M<sup>c</sup> LAUGHLIN (Treasurer)

10/05/18

**Independent Examiner's Report to the Trustees of Gallagh Community Development Group**

**Year ended 31 December 2017**

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I report on the financial statements for the year ended 31 December 2017, which comprise the statement of financial activities, statement of financial position and the related notes.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

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

**Basis of independent examiner's report**

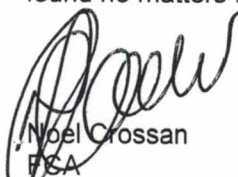
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the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

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

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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



Noel Crossan  
FSA

Office 8 Springrowth House  
Balliniska Road  
Derry  
BT48 0GG

08/05/2018

## Statement of Financial Activities

31 December 2017

		2017		2016	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	–	106,654	<b>106,654</b>	119,254
Other income	5	–	–	–	33
<b>Total income</b>		–	<u>106,654</u>	<u><b>106,654</b></u>	<u>119,287</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	–	101,408	<b>101,408</b>	110,063
<b>Total expenditure</b>		–	<u>101,408</u>	<u><b>101,408</b></u>	<u>110,063</u>
<b>Net income and net movement in funds</b>		–	<u>5,246</u>	<u><b>5,246</b></u>	<u>9,224</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		29,294	(18,214)	<b>11,080</b>	1,857
<b>Total funds carried forward</b>		<u>29,294</u>	<u>(12,968)</u>	<u><b>16,326</b></u>	<u>11,080</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

## Statement of Financial Position

31 December 2017

		2017 £	2016 £
<b>Fixed assets</b>			
Tangible fixed assets	12	2,756	3,374
<b>Current assets</b>			
Debtors	13	3,620	5,423
Cash at bank and in hand		<u>12,482</u>	<u>6,020</u>
		<b>16,102</b>	<b>11,443</b>
<b>Creditors: amounts falling due within one year</b>	14	<u>2,532</u>	<u>3,736</u>
<b>Net current assets</b>		<b>13,570</b>	<b>7,707</b>
<b>Total assets less current liabilities</b>		<b>16,326</b>	<b>11,081</b>
<b>Net assets</b>		<b><u>16,326</u></b>	<b><u>11,081</u></b>
<b>Funds of the charity</b>			
Restricted funds		(12,968)	(18,214)
Unrestricted funds		<u>29,294</u>	<u>29,294</u>
<b>Total charity funds</b>	15	<b><u>16,326</u></b>	<b><u>11,080</u></b>

These financial statements were approved by the board of trustees and authorised for issue on 4 May 2018, and are signed on behalf of the board by:

*Caroline Lynch*  
Caroline Lynch (Chairperson)  
Trustee

07/05/18

*Janet McLaughlin*  
JANET McLAUGHLIN (treasurer)  
10/05/18.

## Notes to the Financial Statements

Year ended 31 December 2017

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### 1. General information

The charity is registered charity in Northern Ireland and is unincorporated. The address of the principal office is 82A Brookdale Park, Derry, BT488HQ.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 January 2016. Details of how FRS 102 has affected the reported financial position and financial performance is given in note.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies (continued)

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Year ended 31 December 2017**

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**3. Accounting policies** *(continued)***Tangible assets** *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Over 5 years - 20% straight line

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

**Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Year ended 31 December 2017

3. Accounting policies (continued)

Financial instruments (continued)

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Restricted Funds £	Total Funds 2017 £	Restricted Funds £	Total Funds 2016 £
<b>Grants</b>				
WHSCT	68,500	<b>68,500</b>	68,500	68,500
DSD	-	-	3,309	3,309
Derry City Council	-	-	1,883	1,883
Halifax	3,500	<b>3,500</b>	-	-
NWDO	-	-	11,801	11,801
Lloyds	-	-	4,004	4,004
DFC	34,654	<b>34,654</b>	24,257	24,257
Big Lottery Fund	-	-	5,000	5,000
Progressive Building Society	-	-	500	500
	<u>106,654</u>	<u><b>106,654</b></u>	<u>119,254</u>	<u>119,254</u>

5. Other income

	Restricted Funds £	Total Funds 2017 £	Restricted Funds £	Total Funds 2016 £
Other income	-	-	33	33
	<u>-</u>	<u>-</u>	<u>33</u>	<u>33</u>

## Notes to the Financial Statements (continued)

Year ended 31 December 2017

## 6. Expenditure on charitable activities by fund type

	Restricted Funds	Total Funds 2017	Restricted Funds	Total Funds 2016
	£	£	£	£
Salaries & volunteer expenses	85,587	<b>85,587</b>	92,332	92,332
Support costs	15,821	<b>15,821</b>	17,731	17,731
	<u>101,408</u>	<u><b>101,408</b></u>	<u>110,063</u>	<u>110,063</u>

## 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2017	Total fund 2016
	£	£	£	£
Salaries & volunteer expenses	85,587	13,620	<b>99,207</b>	107,904
Governance costs	—	2,201	<b>2,201</b>	2,159
	<u>85,587</u>	<u>15,821</u>	<u><b>101,408</b></u>	<u>110,063</u>

## 8. Analysis of support costs

	Analysis of support costs activity 1	Total 2017	Total 2016
	£	£	£
Premises	1,983	<b>1,983</b>	—
General office	1,578	<b>1,578</b>	—
Support costs	9,761	<b>9,761</b>	—
	<u>13,322</u>	<u><b>13,322</b></u>	<u>—</u>

## 9. Net income

Net income is stated after charging/ (crediting):

	2017	2016
	£	£
Depreciation of tangible fixed assets	<b>618</b>	<b>485</b>
	<u>618</u>	<u>485</u>

## 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2017	2016
	£	£
Wages and salaries	<b>78,232</b>	<b>85,034</b>
	<u>78,232</u>	<u>85,034</u>

The average head count of employees during the year was 6 (2016: Nil). The average number of full-time equivalent employees during the year is analysed as follows:

	2017	2016
	No.	No.
Number of staff	<b>6</b>	<b>8</b>
	<u>6</u>	<u>8</u>

Notes to the Financial Statements (continued)

Year ended 31 December 2017

10. Staff costs (continued)

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

11. Trustee remuneration and expenses

No trustees were in receipt of remuneration, salary or expenses.

12. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 January 2017 and 31 December 2017	<u>11,186</u>	<u>820</u>	<u>12,006</u>
<b>Depreciation</b>			
At 1 January 2017	7,812	820	8,632
Charge for the year	618	-	618
<b>At 31 December 2017</b>	<u>8,430</u>	<u>820</u>	<u>9,250</u>
<b>Carrying amount</b>			
At 31 December 2017	<u>2,756</u>	-	<u>2,756</u>
At 31 December 2016	<u>3,374</u>	-	<u>3,374</u>

13. Debtors

	2017 £	2016 £
Other debtors	3,620	4,498
Other debtors	-	925
	<u>3,620</u>	<u>5,423</u>

14. Creditors: amounts falling due within one year

	2017 £	2016 £
Bank loans and overdrafts	-	(106)
Other creditors	2,532	3,842
	<u>2,532</u>	<u>3,736</u>

Notes to the Financial Statements (continued)

Year ended 31 December 2017

15. Analysis of charitable funds

Unrestricted funds

	At 1 January 2017 £	Income £	Expenditure £	At 31 December 2017 £
General funds	29,294	-	-	29,294

Restricted funds

	At 1 January 2017 £	Income £	Expenditure £	At 31 December 2017 £
Restricted Funds	(18,214)	106,654	(101,408)	(12,968)

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Tangible fixed assets	-	2,756	2,756
Current assets	29,294	(15,724)	13,570
<b>Net assets</b>	<u>29,294</u>	<u>(12,968)</u>	<u>16,326</u>

The following pages do not form part of the financial statements.

**Gallagh Community**  
**Detailed Statement of Financial Activities**

**31 December 2017**

	2017 £	2016 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>	<b>68,500</b>	68,500
WHSCT	-	3,309
DSD	-	1,883
Derry City Council	<b>3,500</b>	-
Halifax	-	11,801
NWDO	-	4,004
Lloyds	<b>34,654</b>	24,257
DFC	-	5,000
Big Lottery Fund	-	500
Progressive Building Society	<u><b>106,654</b></u>	<u>119,254</u>
<b>Other income</b>	-	33
Other income	<u>-</u>	<u>33</u>
<b>Total income</b>	<u><b>106,654</b></u>	<u>119,287</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>	<b>78,232</b>	85,034
Wages and salaries	113	111
Rates and water	968	1,013
Light and heat	902	1,344
Insurance	<b>2,315</b>	1,913
Motor vehicle expenses	<b>1,880</b>	1,829
Other motor/travel costs	<b>2,201</b>	2,159
Legal and professional fees	<b>4,848</b>	4,699
Telephone	<b>1,578</b>	3,876
Other office costs	617	485
Depreciation	<b>7,754</b>	7,600
SOFA Expenditure On Charitable Activities	<u><b>101,408</b></u>	<u>110,063</u>
<b>Total expenditure</b>	<u><b>101,408</b></u>	<u>110,063</u>
<b>Net income</b>	<u><b>5,246</b></u>	<u>9,224</u>

# Galliagh Community Development Group

## Notes to the Detailed Statement of Financial Activities

31 December 2017

	2017 £	2016 £
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b>Activities undertaken directly</b>		
Wages/salaries	78,232	85,034
Volunteer Expenses	7,355	7,298
	<u>85,587</u>	<u>92,332</u>
<b>Support costs</b>		
Rates & water	113	111
Light & heat	968	1,013
Insurance	902	1,344
Motor vehicle expenses	2,315	1,913
Other motor/travel costs	1,880	1,829
Telephone	4,848	4,699
Other office costs	1,578	3,876
Depreciation	617	485
Bank Charges	399	302
	<u>13,620</u>	<u>15,572</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	2,201	2,159
	<u>101,408</u>	<u>110,063</u>