

Company registration number: NI036838

Charity registration number: 102921

Community Dialogue

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

DT Carson & Co.
Chartered Accountants & Registered Auditors
51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

Community Dialogue

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Community Dialogue

Reference and Administrative Details

| | |
|------------------------------------|---|
| Trustees | Sinead O'Regan Carolyn Moffett Mark Chapman Reverend William Shaw Margaret Craig Maureen Hetherington Reverend Christopher Hudson Caroline McCord Neil McCann |
| Secretary | Reverend Christopher Hudson |
| Charity Registration Number | 102921 |
| Company Registration Number | NI036838 |
| Registered Office | The charity is incorporated in Northern Ireland. Duncairn Centre for Culture and Arts Duncairn Complex Duncairn Avenue Belfast Co. Antrim BT14 6BP |
| Principal Office | Duncairn Centre for Culture and Arts Duncairn Complex Duncairn Avenue Belfast Co. Antrim BT14 6BP |
| Auditor | DT Carson & Co. Chartered Accountants & Registered Auditors 51 - 53 Thomas Street Ballymena Co. Antrim BT43 6AZ |
| Bankers | Allied Irish Bank 11-15 Donegall Square North Belfast Co. Antrim BT1 5GB |

Community Dialogue

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The principal activity of the charity is to progress a dialogue process, developed over the years, to help transform understanding and build trust amongst people who often hold opposing political, social and religious views.

Objectives, strategies and activities

Community Dialogue is a community relations group dedicated to healing the legacy of our conflict and building a peaceful, prosperous, inclusive and socially cohesive future for all our people by:

- Engaging people experiencing community relations conflict in dialogue that builds respect for difference and agreement on contentious issues;
- Providing people experiencing community relations conflict with peace building training, enabling them to engage more effectively in managing conflict and building social cohesion; and
- Producing learning materials promoting and supporting effective social cohesion initiatives.

Public benefit

The charity is an organisation committed to advance education for the benefit of all the communities and people of Northern Ireland and the Border Counties of the Republic of Ireland through the provision of training, research, seminars and conferences to promote dialogue and in particular, but not exclusively:

- (a) To promote dialogue between people from different backgrounds in order to secure understanding, tolerance, harmony and peace through the provision of facilitated workshops and training;
- (b) To carry out research and publish the useful results thereof;
- (c) To advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

The trustees confirm that they have complied with the requirements of the Charities Act 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Financial review

The trustees can report an overall decrease of incoming resources of the charity for the current year of £93,891 (2022 : £120,732). Total resources expended also decreased slightly on the previous year at £111,140 (2022 : £111,784). This resulted in an overall net deficit of funds of £17,249 (net surplus 2022 : £8,948). Total funds of the charity are now £64,129 and are allocated to unrestricted funds of £40,008 and restricted funds of £24,121.

Going forward, the charity has secure funding in place for all its current projects. Applications have also been made to a number of current and potential funders, the outcome of which will not be known until the start of 2024. However, given the level of current cash reserves the trustees are confident that sufficient funds are in place to ensure the continuity of the charity for the next twelve months and beyond.

Policy on reserves

In calculating the required level of reserves the charity takes into account the risks of income and expenditure being different from that budgeted, planned activity levels and development opportunities arising in the near future. The trustees feel it is beneficial to hold an amount in unrestricted funds to cover running costs for a period of three months to enable the company to continue at its current level of activity and have now reached this target.

Community Dialogue

Trustees' Report

Principal funding sources

Principal funding is received from The Community Foundation Northern Ireland and Department of Foreign Affairs & Trade for core activities and development programmes as outlined on page 12 note 3.

Structure, governance and management

Nature of governing document

Community Dialogue is a company limited by guarantee and is also a recognised charity. For the purposes of Charity Law, the directors are also trustees of the company.

Statement of trustees' responsibilities

The trustees (who are also the directors of Community Dialogue for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 15 November 2023 and signed on its behalf by:

.....
Reverend Christopher Hudson
Company secretary and trustee

Community Dialogue

Independent Auditor's Report to the Members of Community Dialogue

Opinion

We have audited the financial statements of Community Dialogue (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Community Dialogue

Independent Auditor's Report to the Members of Community Dialogue

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 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 financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 3), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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Independent Auditor's Report to the Members of Community Dialogue

- We obtained an understanding of the legal and regulatory framework applicable to the company and the sector in which it operates. We determined that the following laws and regulations were most significant: the Companies Act 2006 and the financial reporting framework FRS 102;
- We obtained an understanding of how the company is complying with those legal, regulatory and financial reporting frameworks by making inquiries of management; and
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above. Audit procedures performed included:

- identifying the nature of the industry sector and business performance;
- enquiring of management about their own identification and assessment of the risk of irregularities and whether they have any knowledge of any actual, suspected or alleged fraud;
- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- identifying and assessing the extent of compliance with laws and regulations and enquiring of management if they are aware of any instance of non-compliance;
- assessing assumptions and judgements made by management in its significant accounting estimates for reasonableness;
- performing analytical procedures to identify any unusual or unexpected variations that may indicate risk of material misstatement due to fraud;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- enquiring of management concerning actual and potential litigation and claims.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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Independent Auditor's Report to the Members of Community Dialogue

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Trevor Shiels FCA (Senior Statutory Auditor)
For and on behalf of DT Carson & Co., Statutory Auditor

51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

15 November 2023

Community Dialogue

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2023 £ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| Income and Endowments from: | | | | |
| Charitable activities | 3 | 10,650 | 83,241 | 93,891 |
| Total income | | <u>10,650</u> | <u>83,241</u> | <u>93,891</u> |
| Expenditure on: | | | | |
| Charitable activities | 4 | (2,245) | (108,895) | (111,140) |
| Total expenditure | | <u>(2,245)</u> | <u>(108,895)</u> | <u>(111,140)</u> |
| Net income/(expenditure) | | <u>8,405</u> | <u>(25,654)</u> | <u>(17,249)</u> |
| Net movement in funds | | 8,405 | (25,654) | (17,249) |
| Reconciliation of funds | | | | |
| Total funds brought forward | | <u>31,603</u> | <u>49,775</u> | <u>81,378</u> |
| Total funds carried forward | 15 | <u>40,008</u> | <u>24,121</u> | <u>64,129</u> |
| | Note | Unrestricted funds £ | Restricted funds £ | Total 2022 £ |
| Income and Endowments from: | | | | |
| Charitable activities | 3 | 4,172 | 116,560 | 120,732 |
| Total income | | <u>4,172</u> | <u>116,560</u> | <u>120,732</u> |
| Expenditure on: | | | | |
| Charitable activities | 4 | (1,972) | (109,812) | (111,784) |
| Total expenditure | | <u>(1,972)</u> | <u>(109,812)</u> | <u>(111,784)</u> |
| Net income | | <u>2,200</u> | <u>6,748</u> | <u>8,948</u> |
| Net movement in funds | | 2,200 | 6,748 | 8,948 |
| Reconciliation of funds | | | | |
| Total funds brought forward | | <u>29,403</u> | <u>43,027</u> | <u>72,430</u> |
| Total funds carried forward | 15 | <u>31,603</u> | <u>49,775</u> | <u>81,378</u> |

All of the charity's activities derive from continuing operations during the above period.

The funds breakdown is shown in note 15.

The notes on pages 10 to 16 form an integral part of these financial statements.

Community Dialogue

(Registration number: NI036838) Balance Sheet as at 31 March 2023

| | Note | 2023 £ | 2022 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 11 | 1,650 | 1,941 |
| Current assets | | | |
| Debtors | 12 | 10,929 | 412 |
| Cash at bank and in hand | 13 | <u>53,856</u> | <u>80,215</u> |
| | | 64,785 | 80,627 |
| Creditors: Amounts falling due within one year | 14 | <u>(2,306)</u> | <u>(1,190)</u> |
| Net current assets | | <u>62,479</u> | <u>79,437</u> |
| Net assets | | <u>64,129</u> | <u>81,378</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | | 24,121 | 49,775 |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>40,008</u> | <u>31,603</u> |
| Total funds | 15 | <u>64,129</u> | <u>81,378</u> |

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 15 November 2023 and signed on their behalf by:

.....
Sinead O'Regan
Trustee

.....
Carolyn Moffett
Trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Duncairn Centre for Culture and Arts

Duncairn Complex

Duncairn Avenue

Belfast

Co. Antrim

BT14 6BP

These financial statements were authorised for issue by the trustees on 15 November 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

Basis of preparation

Community Dialogue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees have considered both the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, taking into consideration all relevant factors.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

Income

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|----------------------------------|-------------------------------------|
| Fixtures, fittings and equipment | 15 % reducing balance |

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

Trade debtors

Trade debtors are amounts due from funding bodies and customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at cost less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from charitable activities

| | Unrestricted funds General £ | Restricted funds £ | Total 2023 £ | Total 2022 £ |
|--|---------------------------------------|--------------------------|--------------------|--------------------|
| Department of Foreign Affairs & Trade - Reconciliation Fund | - | 42,212 | 42,212 | 33,973 |
| Community Foundation NI (Comic Relief) | - | 14,990 | 14,990 | 59,962 |
| IFI - CIPP Grant | - | 10,824 | 10,824 | - |
| Garfield Weston | - | - | - | 10,000 |
| Halifax Foundation | - | 3,500 | 3,500 | - |
| TEO Victims & Survivors | - | - | - | 8,200 |
| Antrim & Newtown Abbey Council | - | 2,618 | 2,618 | 4,425 |
| Loyola University | - | 6,659 | 6,659 | - |
| NI Community Relations | - | 2,438 | 2,438 | - |
| Sundry Receipts | 10,650 | - | 10,650 | 4,172 |
| | <u>10,650</u> | <u>83,241</u> | <u>93,891</u> | <u>120,732</u> |

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

4 Expenditure on charitable activities

| | Unrestricted funds General £ | Restricted funds £ | Total 2023 £ | Total 2022 £ |
|---------------------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Dialogue programmes | - | 19,920 | 19,920 | 33,015 |
| Wages and salaries | - | 73,588 | 73,588 | 63,373 |
| Staff NIC (Employers) | - | 1,997 | 1,997 | 2,305 |
| Administrative fees | - | 6,740 | 6,740 | 6,760 |
| Rent | - | 2,400 | 2,400 | 2,400 |
| Insurance | - | 464 | 464 | 605 |
| Repairs and maintenance | - | 136 | 136 | 200 |
| Telephone and fax | - | 979 | 979 | 834 |
| Legal and professional | - | 960 | 960 | - |
| Sundry expenses | - | 83 | 83 | 113 |
| Travel and subsistence | 449 | 1,628 | 2,077 | 207 |
| Bank charges | 389 | - | 389 | 549 |
| Depreciation of fixtures and fittings | 291 | - | 291 | 343 |
| | <u>1,129</u> | <u>108,895</u> | <u>110,024</u> | <u>110,704</u> |

£1,129 (2022 - £892) of the above expenditure was attributable to unrestricted funds and £108,895 (2022 - £109,812) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £1,116 (2022 - £1,080) which relate directly to charitable activities. See note 5 for further details.

5 Analysis of governance and support costs

Governance costs

| | Unrestricted funds General £ | Total 2023 £ | Total 2022 £ |
|-----------------------------------|---------------------------------------|--------------------|--------------------|
| Audit fees | | | |
| Audit of the financial statements | 1,116 | 1,116 | 1,080 |
| | <u>1,116</u> | <u>1,116</u> | <u>1,080</u> |

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

| | 2023 £ | 2022 £ |
|------------------------------|--------------|--------------|
| Audit fees | 1,116 | 1,080 |
| Depreciation of fixed assets | 291 | 343 |
| | <u>1,407</u> | <u>1,423</u> |

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

| | 2023 £ | 2022 £ |
|--|---------------|---------------|
| Staff costs during the year were: | | |
| Wages and salaries | 73,588 | 63,373 |
| Social security costs | 1,997 | 2,305 |
| | <u>75,585</u> | <u>65,678</u> |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2023 No | 2022 No |
|----------------|------------|------------|
| Administration | <u>3</u> | <u>2</u> |

No employee received emoluments of more than £60,000 during the year.

9 Auditors' remuneration

| | 2023 £ | 2022 £ |
|-----------------------------------|--------------|--------------|
| Audit of the financial statements | <u>1,116</u> | <u>1,080</u> |

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Tangible fixed assets

| | Furniture and equipment £ | Total £ |
|-----------------------|---------------------------------|------------|
| Cost | | |
| At 1 April 2022 | 17,228 | 17,228 |
| At 31 March 2023 | 17,228 | 17,228 |
| Depreciation | | |
| At 1 April 2022 | 15,287 | 15,287 |
| Charge for the year | 291 | 291 |
| At 31 March 2023 | 15,578 | 15,578 |
| Net book value | | |
| At 31 March 2023 | 1,650 | 1,650 |
| At 31 March 2022 | 1,941 | 1,941 |

12 Debtors

| | 2023 £ | 2022 £ |
|---------------|-----------|-----------|
| Prepayments | 105 | 412 |
| Other debtors | 10,824 | - |
| | 10,929 | 412 |

13 Cash and cash equivalents

| | 2023 £ | 2022 £ |
|--------------|-----------|-----------|
| Cash at bank | 53,856 | 80,215 |

14 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|----------|-----------|-----------|
| Accruals | 2,306 | 1,190 |

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

15 Funds

| | Balance at 1 April 2022 | Incoming resources | Resources expended | Balance at 31 March 2023 |
|---------------------------|------------------------------------|-------------------------------|-------------------------------|-------------------------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General | 31,603 | 10,650 | (2,245) | 40,008 |
| Restricted funds | <u>49,775</u> | <u>83,241</u> | <u>(108,895)</u> | <u>24,121</u> |
| Total funds | <u><u>81,378</u></u> | <u><u>93,891</u></u> | <u><u>(111,140)</u></u> | <u><u>64,129</u></u> |
| | Balance at 1 April 2021 | Incoming resources | Resources expended | Balance at 31 March 2022 |
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General | 29,403 | 4,172 | (1,972) | 31,603 |
| Restricted funds | <u>43,027</u> | <u>116,560</u> | <u>(109,812)</u> | <u>49,775</u> |
| Total funds | <u><u>72,430</u></u> | <u><u>120,732</u></u> | <u><u>(111,784)</u></u> | <u><u>81,378</u></u> |

16 Analysis of net assets between funds

| | Unrestricted funds General | Restricted funds | Total funds at 31 March 2023 |
|-------------------------|---|-----------------------------|---|
| | £ | £ | £ |
| Tangible fixed assets | 1,650 | - | 1,650 |
| Current assets | 40,664 | 24,121 | 64,785 |
| Current liabilities | <u>(2,306)</u> | <u>-</u> | <u>(2,306)</u> |
| Total net assets | <u><u>40,008</u></u> | <u><u>24,121</u></u> | <u><u>64,129</u></u> |
| | Unrestricted funds General | Restricted funds | Total funds at 31 March 2022 |
| | £ | £ | £ |
| Tangible fixed assets | 1,941 | - | 1,941 |
| Current assets | 30,852 | 49,775 | 80,627 |
| Current liabilities | <u>(1,190)</u> | <u>-</u> | <u>(1,190)</u> |
| Total net assets | <u><u>31,603</u></u> | <u><u>49,775</u></u> | <u><u>81,378</u></u> |