

Company registration number: NI036838

Charity registration number: I02921

Community Dialogue

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

BMG Accountants & Tax Advisors
The Hub
14 Alanbrooke Crescent
NEWTOWNARDS
BT23 8FE

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
Accountants	BMG Accountants & Tax Advisors The Hub 14 Alanbrooke Crescent NEWTOWNARDS BT23 8FE
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 auditor's report of the charitable company for the year ended 31 March 2024.

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 £67,057 (2023: £93,891). Total resources expended also decreased slightly on the previous year at £94,837 (2023: £111,149). This resulted in an overall net deficit on funds of £27,780 (net deficit 2023: £17,249). Total funds of the charity are now £36,349 and are allocated to unrestricted funds of £41,180 and restricted funds of £(4,831).

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 2025. 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 independent examiner

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

The annual report was approved by the trustees of the charity on 23rd December 2024 and signed on its behalf by:

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

Community Dialogue

Independent examiner's report to the charity trustees of Community Dialogue, Charity Number 102921

We report on the accounts of the Charity for the year ended 31st March 2024.

Respective responsibilities of charity 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 our responsibility to:

- Examine the accounts under Section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9) (b) of the Charities Act
- State whether particular matters have come to my attention

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our 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 you as charity trustees concerning any such matters.

Our 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 62 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

We have completed our 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, we have found no matters that require drawing to your attention.

BMG Accountants
The Hub
14 Alanbrooke Crescent
Newtownards
BT23 8FE

Community Dialogue

Statement of Financial Activities for the Year Ended 31 March 2024

(Including Income and Expenditure Account and Statement of Total Recognised

Gains and Losses)

	Note	Unrestricted funds	Restricted Funds	Total 2024
Income and Endowments from :				
Charitable activities	3	11198	55859	67057
		<u>11198</u>	<u>55859</u>	<u>67057</u>
Expenditure on :				
Charitable activities	4	726	94111	94837
Total expenditure		<u>726</u>	<u>94111</u>	<u>94837</u>
Net income/(expenditure)		<u>10472</u>	<u>-38252</u>	<u>-27780</u>
Net movement in funds		<u>10472</u>	<u>-38252</u>	<u>-27780</u>
Total funds brought forward		<u>40008</u>	<u>24121</u>	<u>64129</u>
Total funds carried forward	15	<u><u>50480</u></u>	<u><u>-14131</u></u>	<u><u>36349</u></u>

	Note	Unrestricted funds	Restricted Funds	Total 2023
Income and Endowments from :				
Charitable activities	3	10650	83241	93891
		<u>10650</u>	<u>83241</u>	<u>93891</u>
Expenditure on :				
Charitable activities	4	2245	108895	111140
Total expenditure		<u>2245</u>	<u>108895</u>	<u>111140</u>
Net income/(expenditure)		<u>8405</u>	<u>-25654</u>	<u>-17249</u>
Net movement in funds		<u>8405</u>	<u>-25654</u>	<u>-17249</u>
Total funds brought forward		<u>31603</u>	<u>49775</u>	<u>81378</u>
Total funds carried forward	15	<u><u>40008</u></u>	<u><u>24121</u></u>	<u><u>64129</u></u>

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

The funds breakdown is shown in note 15.

The notes on pages 7 to 13 form an integral part of these financial statements

Community Dialogue

(Registration number : N1036838)

Balance sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	11	1403	1650
Current assets			
Debtors	12		10929
Cash at bank and in hand	13	36146	53856
		<u>36146</u>	<u>64785</u>
Creditors: Amounts falling due within one year		<u>-1200</u>	<u>-2306</u>
		34946	62479
Net assets		<u>36349</u>	<u>64129</u>
Funds of the charity			
Restricted funds		-4831	24121
Unrestricted income funds		41180	40008
	15	<u>36349</u>	<u>64129</u>

The financial statements on pages 8 to 16 were approved by the trustees , and authorised for issues on 11 December 2024 and signed on their behalf by:

.....
Reverend Christopher Hudson
Trustee

.....
Carolyn Moffett
Trustee

The notes on pages 7 to 13 form an integral part of these financial statements

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 the liquidation.

The address of its registered office is:

44 Limavady Road

Waterside

Derry

BT47 6JY

These financial statements were authorised for issue by the trustees on 23 December 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies 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 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 2024

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 accounting, 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

Fixtures, fittings and equipment

Depreciation method and rate

15% reducing balance

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2024

Trade debtors

Trade debtors are amounts due from 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 2024	Total 2023
	Department of Foreign Affairs & Trade - Reconciliation Fund		34134	34134	42212
	Community Foundation NI (Comic Relief)				14990
	IFI - CIPP Grant				10824
	Garfield Weston		10000	10000	
	Halifax Foundation				3500
	Antrim & Newtownabbey Council	3800		3800	2618
	St Columb		1725	1725	
	Keele University	5500		5500	
	Loyola University				6659
	Lottery - Awards for all		10000	10000	
	NI Community Relations				2438
	Sundry Receipts	1898		1898	10650
		<u>11198</u>	<u>55859</u>	<u>67057</u>	<u>93891</u>

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Notes to the Financial Statements for the Year Ended 31 March 2024

4 Expenditure on charitable activities	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	General			
Dialogue programmes		2673		19920
Wages and salaries		74378		75585
Administrative fees		10332		6740
Rent		1848		2400
Insurance		262		464
Repairs and maintenance		162		136
Telephone and fax		845		979
Legal and professional				960
Subscriptions		168		
Sundry expenses				83
Travel and subsistence		2207		2077
Bank charges	479			389
Depreciation of fixtures and fittings	247			291
	<u>726</u>	<u>92875</u>		<u>110024</u>

£726 (2023 - £1,129) of the above expenditure was attributable to unrestricted funds and £92,875 (2023-£108,895) to restricted funds

In addition to the expenditure analysed above, there are also governance costs of £1,236 (2023 - £1,116) which relates directly to charitable activities. See note 5 for further details

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2024	Total 2023
	General		
Accountancy fees	1236	1236	1116
	<u>1236</u>	<u>1236</u>	<u>1116</u>

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Notes to the Financial Statements for the Year Ended 31 March 2024

6 Net incoming/outgoing resources

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

	2024	2023
	£	£
Accountancy fees	1236	1116
Depreciation of fixed assets	247	291

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 benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Wages and social security costs	74378	75585

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

	2024	2023
	No	No
Administration	3	3

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

9 Accountants remuneration

	2024	2023
	£	£
Financial statements	1236	1116

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 2024

11	Tangible fixed assets		
		Furniture and equipment	Total
		£	£
	Cost		
	At 1 April 2023	17228	17228
	At 31 March 2024	<u>17228</u>	<u>17228</u>
	Depreciation		
	At 1 April 2023	15578	15578
	Charge for the year	247	247
	At 31 March 2024	<u>15825</u>	<u>15825</u>
	Net book value		
	At 31 March 2024	<u>1403</u>	<u>1403</u>
	At 31 March 2023	<u>1650</u>	<u>1650</u>
12	Debtors	2024	2023
		£	£
	Prepayments		105
	Other Debtors		<u>10824</u>
			<u>10929</u>
13	Cash and cash equivalents	2024	2023
		£	£
	Cash at bank	36146	<u>53856</u>
14	Creditors, amounts falling due within one year	2024	2023
		£	£
	Accruals	1200	<u>2306</u>

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Notes to the Financial Statements for the Year Ended 31 March 2024

15 Funds

	Balance at 01-Apr-23	Incoming resources	Resources expended	Balance at 31-Mar-24
Unrestricted funds				
General	40008	11198	726	50480
Restricted funds	24121	55859	94111	-14131
Total funds	<u>64129</u>	<u>67057</u>	<u>94837</u>	<u>36349</u>

	Balance at 01-Apr-22	Incoming resources	Resources expended	Balance at 31-Mar-23
Unrestricted funds				
General	29403	4172	1972	31603
Restricted funds	43027	116560	109812	49775
Total funds	<u>72430</u>	<u>120732</u>	<u>111784</u>	<u>81378</u>

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds 31-Mar 2024 £
Tangible fixed assets	1403		1403
Current assets	947	35199	36146
Current liabilities	1200		1200
Total net assets	<u>1150</u>	<u>35199</u>	<u>36349</u>

	Unrestricted funds General £	Restricted funds £	Total funds 31-Mar 2024 £
Tangible fixed assets	1650		1650
Current assets	40664	24121	64785
Current liabilities	2306		2306
Total net assets	<u>40008</u>	<u>24121</u>	<u>64129</u>