

**Extern Group Consolidated
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2023**

**Company Registration Number: NI618684
Charity Registered with HMRC: NI00263
Charity Number: NIC103226**

**Extern Group Consolidated
Company Limited by Guarantee
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REFERENCE AND ADMINISTRATIVE DETAILS

Chair	Allen McCartney
Other Directors	Aideen D'Arcy Ian McAvoy Jim Daly Stephen Leach Eavann Murphy (appointed 5 September 2022) Brendan Johnston (retired 15 December 2022) Andrew McCloskey (retired 15 December 2022)
Company Secretary	Stephen Leach (from 15 December 2022) Aideen D'Arcy (until 15 December 2022)
Management Team	Danny McQuillan, CEO (resigned 14 July 2022) Colin Hayburn, CEO (appointed 16 January 2023) Dr Gavin Adams, Director of Business Development (resigned 3 October 2022) Sharon Hearty, Director of Policy and Development (appointed 30 January 2023) Jonathan Carroll, Director of People and Organisational Development Pauline Flynn, Director of Finance and Corporate Services Leslie Ann Scott, Director of Services Deirdre O'Driscoll, Interim Director of Services Rol (appointed 12 September 2022) Neil McKittrick, Director of Services NI (appointed 6 February 2023)
Principal Bankers	Bank of Ireland 4-8 High Street Belfast BT1 2BA
Principal Solicitors	Worthingtons Solicitors 24-38 Gordon Street Belfast BT1 2LG
Auditors	Moore NI Donegall House 7 Donegall Square North Belfast BT1 5GB
Registered Office	Hydepark House 3 McKinney Road Newtownabbey BT36 4PE
Company Reg. No.	NI618684
HMRC Charity No.	NI00263
Charity Commission No.	NIC103226

**Extern Group Consolidated
Report of the Trustees
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THE TRUSTEES ANNUAL REPORT

The Trustees present their report to accompany the Financial Accounts for the year ended 31 March 2023.

The Trustees confirm that the Annual Report and Financial Statements of the company's governing document, the Companies Act 2006, have been prepared in accordance with Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their account in accordance with FRS102.

Organisation Overview and Activities

Extern is a Community & Voluntary organisation and our primary activity is to provide services commissioned by statutory organisations on behalf of the government. Extern walks shoulder to shoulder with some of the most marginalised people in society, delivering services to support their daily lives.

Since inception over 45 years ago, the core belief that another chance can change a life continues to underpin Extern's ethos to service delivery.

Our Vision

We aim to change lives and to support a socially just and inclusive society.

Our Mission

We will create opportunities and provide supports to enable people to meaningfully participate in society.

Extern deliver services to support, house and engage adults, young people, families and children who are:

- Street homeless or facing homelessness
- Displaced from their country of origin
- Living with an offending past
- Dealing with alcohol and drug issues
- Living with the impact of suicide
- Dealing with mental health issues
- Members of the Traveller Community
- Engaging in alternative education and employability supports
- Looked After Children

Emerging from the Covid pandemic and assessing its impact on families and children, young people and adults, Extern identified the additional trauma of Covid on the lives of the most marginalised and committed to strengthening Trauma Informed Practice by setting a goal to become a Trauma Informed Organisation in the incoming years.

Extern has also extended its refugee services with the successful appointment to support the Homes for Ukraine Scheme. In the Republic of Ireland, Extern Problem Gambling extended its service with the support of the HSE to deliver gambling harm prevention talks at 68 schools, covering 19 counties (in Rol). Over 6,000 students attended the talks. This Youth Gambling Awareness Projects is the only one of its kind in Rol, at present.

During 2022, the organisation operated with an interim strategy. In January 2023, the Trustees appointed a new CEO and commenced a strategic review. The organisation intends to launch a 5-year strategy, Vision 2030, in 2024.

CORPORATE STRUCTURE

Extern Group is the parent company of Extern Northern Ireland and Extern Ireland. It provides strategic direction, governance and compliance functions for Extern Northern Ireland and Extern Ireland. The services of Extern are provided by Extern Northern Ireland and Extern Ireland in their respective jurisdictions.

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SERVICE DELIVERY

Extern Northern Ireland Services

Communities

Extern Northern Ireland provides a range of services to adults who are homeless or at risk of homelessness; who are returning to the community following a custodial sentence; who are deemed at risk of offending or causing harm and require intensive monitoring and support; and who require low threshold support with alcohol and/or drug addictions. These services are provided at various locations throughout Northern Ireland.

An overview of each of these projects is set out below.

Alcohol Housing Support is funded through the Public Health Agency (PHA). This offers an outreach team working with adults who are at risk of homelessness as a result of their chronic/severe alcohol use. The aim is to prevent tenancy breakdown/prevent homelessness and reduce alcohol use to improve health and wellbeing.

Drug Accommodation Support Programme (DASP) is funded through the PHA. This is a multiagency initiative with a 'Harm Support and Reduction' ethos to support Intravenous (IV) drug users to stabilize by accessing temporary supported accommodation, with a specialist worker liaising closely with hostel staff and statutory agencies to ensure a structured access to treatment and support. It is overseen by a wide-ranging steering group, including NI Housing Executive, PSNI, Public Prosecution Service, Supporting People, Homeless Connect and voluntary hostel providers.

Innis Centre is funded through Supporting People. It is a purpose built 20-bed unit providing NI Housing Executive accommodation, supervision and monitoring to a range of offenders until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

Dismas House is funded through Supporting People. It is a 14-bed unit providing accommodation, supervision and monitoring to a range of offenders until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

Street Injectors Support Service (SISS) is funded through the PHA and Belfast Policing and Community Partnership. It uses experienced staff to assertively engage with street injectors in Belfast city. The project also involves the collection and disposal of inappropriately discarded injecting equipment. This project works closely with those using IV drugs and undertakes joint work with Community Policing and Belfast City Council. The service has already saved multiple people's lives on the streets of Belfast with the administration of Naloxone and CPR.

Step 2 Northern Trust is funded through the PHA and targets those across the Northern Trust area who have developed drug and alcohol issues. The service is a counselling led model undertaking brief interventions and extended brief interventions for service users looking at restoring control, moving to abstinence or reducing harm by drug and alcohol misuse. The service also offers family intervention therapy for those families struggling to cope/impacted by a loved one's alcohol/drug use.

Step 2 Southern Trust is funded through the PHA. Extern are part of a three organisation partnership (Ascert, Dunlewey) delivering this service across the Southern Trust. The service has been extended until March 2024 with similar goals as the Northern Trust based service and the project is aimed at reducing harm for those using substances at a mild to moderate level.

Drug and Alcohol Consultancy Service is a training service which trains staff and service users from various organisations across NI in the administration of Naloxone and other specialist training and is funded by the PHA. This service has been enhanced during 2022-23 to deliver a range of IV drug related training to the addiction and housing sector. The service also trained Belfast PSNI officers in nasal Naloxone administration for their new pilot initiative.

Family Intervention and Suicide Prevention Service is funded by the PHA and continues to offer service users intervention to address suicidal ideation by stabilize Applied Suicide Intervention Skills Training (ASIST) practice techniques and developing a safe plan to ensure the person in distress receives ongoing support. Linking extensively with BHSCCT CMT and unscheduled care teams, the service offers a responsive service at the time of need. The service also offers community in-reach to families bereaved through suicide and provides training to local networks around mental health and suicide awareness.

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Reach Out is a team funded by the Department for Communities (DfC) and works across North Belfast to target areas of deprivation by improving mental wellbeing and access to services. Targeted training, complimentary therapy and awareness initiatives are delivered to local communities and schools to address issues such as suicidal ideation, self-harm and alcohol/drug misuse. The service also helps individuals access counselling across a range of services.

Ormeau Centre Hostel is funded by Supporting People and has been operating since 1978. The Centre provides 29 direct access emergency accommodation for men and women experiencing homelessness. The centre provides an open, non-judgemental referral policy and is aimed at removing the barriers to accessing support, tackling street homelessness and combating social exclusion. The majority of those who come to the Ormeau Centre have been homeless for some time or have been living on the street. Many are experiencing difficulty with their mental health, substance abuse and/or physical wellbeing. All have experienced a crisis at some point in their lives that has led to them losing the family, friends or local community networks that we all rely on in times of trouble.

Multi-Disciplinary Homeless Support Team (MDHST) is funded by BHSCT and NIHE. This service offers support to people who are homeless, or at risk of homelessness and have additional complex needs relating to diagnosed and undiagnosed mental health issues, substance misuse, physical health issues, offending backgrounds, learning disabilities and family issues. MDHST works in partnership with NI Housing Executive, Belfast Health & Social Care Trust and other voluntary sector organisations to support individuals and families to access and sustain appropriate temporary accommodation and to access mainstream health and social care services. It works collaboratively with statutory and voluntary agencies and regularly convenes case strategy meetings. The team advocates on behalf of service users and facilitates pathways and channels of communication between statutory and voluntary agencies to improve access to healthcare. This multi-agency approach enables a coordinated and holistic approach to supporting individuals and families with multiple needs.

Floating Support Services (Criminal Justice) deliver a flexible and responsive service for medium to high-risk offenders living in the community. The service is funded by Supporting People and aims to support individuals make the transition from prison to community and to secure and maintain accommodation. This service supports individuals with substance use issues, mental health issues, integration, reduced 6tabilize6d6n and most importantly helps to reduce the risk of re-offending. Interventions are based on the Good Lives Model, building on the individuals strengths and needs.

Frontline Network Counselling was established in January 2022. The project provides counselling services to support individuals to make the transition from prison into the community, obtain suitable accommodation and maintain their tenancies. The service also supports individuals to maintain positive mental health, counter social isolation and avoid further offending. Interventions are based on the Good Lives Model, building on strengths and are tailored to the individual's needs.

Low Threshold Services are currently delivered within the Northern and Southern Health & Social Care Trust areas and is funded by the PHA. The overall aim is to assist individuals to reduce their risk of alcohol and/or drug use by providing support that best meets their individual needs within the home and community settings. The service offers an open referral process to those with dependent drug use and also provides needle exchange on an outreach basis. These services have been extended until March 2024.

Community Needle Exchange is funded by the PHA. The service provides outreach needle exchange in Belfast. It is the first of its kind in NI and employs five staff working across Belfast on a rota basis, providing clean equipment and safer injecting advice to those using injecting equipment. This project has been evaluated and as a result of its impact continues to be funded as the service model and positive impact on the Belfast area has been commended in the evaluation.

The Homeless Traveller Project has been operating since January 2017 and is funded by the BHSCT. This project provides intensive support to members of the Traveller community, both individuals and families, in relation to housing and homelessness, tenancy sustainment and link-up with statutory health and social care services around multi-complex needs (including, for example, offending, mental health, family and childcare issues, addiction and physical health etc.). This project operates on a multi-agency collaborative model and is part of the Traveller Support Network for Greater Belfast.

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Community Crisis Intervention Service (CCIS) was successfully retendered in 2021 and secured three-year funding from the health department via the Community Foundation. It continues to support those in crisis during evenings and weekends and has expanded its remit to include some day work for onward liaison and referral. Individuals in mental distress can access support and intervention from Thursday to Saturday out of hours when day services are closed.

Communities In Transition – Shankill is funded by The Executive Office (TEO) and Co-operation Ireland and is aimed at improving mental health and wellbeing in targeted communities that have a history of paramilitary control and influence. The project develops 7tabilize initiatives to improve awareness of mental health and addiction issues and is delivered in the local areas. The project also trains local Community Champions to support their areas and is responsive to delivering interventions unique to the locality. In addition, the project runs campaigns highlighting issues around mental ill-health and develops resources for areas to use.

Communities In Transition – Larne and Carrick is a similar project to the Shankill initiative under the same funder. It delivers 7tabilize plans, interventions and supports to improve mental wellbeing. The project covers a large area with complex issues and works closely with community programmes to ensure effective in reach into the community.

Extern Homes has been operating since March 2017. The Extern Homes project has been created to move people from homelessness into homes. We currently have ten properties which are let to tenants. A third of tenants progress into employment and/or education and zero return to homelessness. Extern Homes provides two-year tenancies/licence agreements for people who are homeless, and the supports required to sustain life in the community. The project focuses Non making the transition from homelessness to becoming a tenant a positive, affordable and comfortable experience.

Extern Homes offers tenants:

- Quality, affordable and supported accommodation
- A chance to move into the private rented sector
- A two-year tenancy/licence agreement followed by a rolling monthly agreement.

Refugee Floating Support is funded by NIHE/SP and has been operating since 2013. It works intensively with refugees during the 28-day notice period given to move out of National Asylum Support Service (NASS) accommodation and provides medium to long-term specialist and practical support and advice to resettle in the community. This ongoing intensive, comprehensive, one to one support includes, but is not limited to, housing, benefits/financial and budgetary management, health, education, legal status, training and employment, family reunification and community integration. The service aims to prevent homelessness and to maintain tenancies by directly supporting individuals who have housing issues and practical problems settling into the local community. The service works across the community and has existing networks with a range of other refugee and asylum support organisations. The team is an active participant in the Migrant Forum, the Refugee and Asylum Forum and the NI Asylum Stakeholders Forum.

Complex Floating Support (CFS) is funded by SP. The service aims to offer support to those with multiple complex needs to maintain their tenancy. The team operates across a continuum of support, to those who are homeless, or at risk of homelessness and have complex needs. The role of prevention, assessment and access, crisis intervention and sustainment services are all essential to maximise the likelihood of successful settlement into tenancy and also to prevent the continual cycle of in and out of homelessness.

Northern Ireland Refugee Resettlement Service (formerly the Syrian Vulnerable Persons Resettlement Service, SVPRS) is funded by the DfC. This service has been operating since December 2015. Extern Northern Ireland is one of three main delivery partners in the provision of 7tabilize7d resettlement support to individuals and families arriving under the UK Vulnerable Persons Relocation Scheme (VPRS). The service provides key workers to support individuals and their families arriving under the Scheme. Staff work intensively with individuals and families from their point of arrival, as they transition to their new home and resettle in their local communities. Additional supports include a holistic assessment of needs, practical support and link-up with statutory services to help families resettle in NI. Staff are based in Derry/Londonderry, Greater Belfast and the Armagh, Banbridge and Craigavon council areas.

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Afghan Resettlement Scheme (ARAP/ACAS) is funded DfC. This service provides Key Workers to support families in their transition to their new homes. Staff are there to offer a wrap-around service for families, children, young adults and adults for each of the new groups of refugees and to continue to provide ongoing support to existing families where local services are not available. Staff also advocate on behalf of families and individuals with statutory services as appropriate.

Homes for Ukraine is funded by the DfC. This is a scheme that provides an opportunity for people from Ukraine who may not have family ties, to be sponsored to come to the UK by individuals, businesses or community organisations. As a delivery partner, Extern are responsible for completing a number of screening checks in order to assess the suitability of a host application prior to the guest's arrival. This includes screening the accommodation for adequate space, privacy and health and safety. Extern will also process safeguarding checks in the form of Access NI and HSC checks (vis HSC Trusts). Finally, Extern also completes a follow-up visit to confirm safe arrival and that people have settled into host accommodation.

MUST Hostel (Mid Ulster and South Tyrone) is funded by Supporting People. It offers accommodation, support and help tailored to the specific needs of single people aged between 18-65 who are homeless. The hostel aims to deliver a modern supported housing service which is flexible and has a holistic approach to the individual in order to meet the needs of the people we support. The hostel has 20 beds and accepts both male and females. It is a Probation Approved Hostel and works with the Probation Board for NI to supervise those who are subject to supervision under licenses or other restrictions.

SAIL Project (Supported Adults for Independent Living) is funded by Supporting People. The service was established by our MUST Hostel in Cookstown, with the aim of enabling people to live independently within the community and to help people sustain their tenancies.

Dispersed Outreach Teams (Farset, Newcastle and Mid-Ulster) including Farset Newcastle, Mid-Ulster, South East, North Down and Ards provides intensive support to individuals who has a range of complex needs and vulnerabilities from particular geographical areas and is funded by NIHE. These teams are multi-skilled in both engaging with 'difficult to reach' individuals and in identifying reflective and holistic supports. The teams aim to achieve positive outcomes with clients, including tenancy sustainment, management and support systems and mental health and physical health and wellbeing supports.

Connections is funded by the PHA. It is aligned with the Belfast Drug and Alcohol Coordination Team (BDACT) and delivers against the BDACT action plan, training and developing initiatives and interventions in line with strategic plans by BDACT to address drug and alcohol issues. The project also undertakes health-based initiatives such as Dry January, by arranging awareness events across the city highlighting the benefits of harm reduction and healthy alternatives to alcohol and drug use. Their community training role is in addition to information sharing and the development of materials which local voluntary agencies can use to address drug and alcohol related issues.

Complex Lives Intensive Support Workers consists of two staff members recruited in March 2023 to support the Belfast City Council led Complex Lives initiative. This is funded by PHA and NIHE. The staff are aligned with Criminal Justice Floating Support and SISS to intensively support those with complex needs who are currently homeless in Belfast city centre. The pilot involves significant multiagency support across several programmes aimed at providing access to services such as health, wellbeing, social and financial services with the aim of accessing and maintaining accommodation. Extern is also part of the Multiagency Steering Group and CEO Advisory Group.

SISS Social Worker is a post funded by Moore Trust and works alongside the SISS team to engage and support young people aged 17-25 who are using drugs at a problematic level. The social worker aims to provide direct support, access external supports, and liaise with other agencies to stabilize the young person and reduce the impact of drug use.

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Young People and Families

Extern Northern Ireland's Young People and Families services are operational from bases across Belfast, Newtownards, Lisburn, Newtownabbey, Derry/Londonderry, Enniskillen, Omagh and Strabane. The nature of the services are further outlined below.

Pathways is funded by the Education Authority. This is an alternative education programme that works with young people aged 14-16 years who are at risk of being excluded from mainstream education and who may be at risk of offending or entering into care or custody. Pathways provides a full-time alternative education programme, five days a week, delivering 190 hours of support. Many young people attending Pathways are presenting with SEBD (social, emotional, behavioural difficulties) and more often undiagnosed additional learning needs, so staff have been inventive in both delivery and programme development. Personal development programmes include mental health awareness, alcohol, drugs, sexual health, cultural diversity, homelessness and mindfulness.

Improving Transitions, Enabling Results (ITER) is an Erasmus+ project led by GEMS NI, of which Extern is one of nine partners who include Eulab Consulting, Italy; University of Huddersfield; Desincoop, Portugal; University Politehnica of Bucharest, Romania; Time Associates UK; Bekes County Government Office, Hungary; and Antares, Italy. ITER is designed to improve methods to engage young people to identify their individual needs and barriers to mainstream vocational training and to empower them to co-design and implement their personal action plan to address their needs and barriers across four 'zones', Learning, Life, Leisure and Work. The project closed in December 2022.

Looked After Children (LAC) Mentoring Support Service is funded by the HSCB. The service operates across Northern Ireland and offers a bespoke and task-focused model of mentoring. The service is available to young people aged 10-20 residing in a care placement or who have prior experience of care placement. The service offers a range of supports, tailored to the needs of each young person, to enable effective outcomes. Mentoring supports are provided for a range of issues, including improving self-confidence/self-esteem, social inclusion, education and employment and improving personal relationships.

Strength 2 Strength is funded by the HSCB and is a community-based intervention provided to children aged 8-13 and their families within the Western Trust area who are assessed as being 'in need' and where the children are at risk of offending and antisocial behaviour.

Family and Child Empowerment Services (FACES) is funded by the BHSCT and provides individual and family support to young people aged 8-17 years across South and East Belfast. The team works with ten young people and provides intensive hours of tailored support, which includes individual and group work, parenting and educational support, family therapy and social outings throughout the year. This project closed in September 2022.

Janus Youth Support is funded by the SEHSCT. The team works intensively on a one-to-one basis with young people aged 10-17 years who are living in the community or within the care system, whose behaviour is challenging, posing a risk to either themselves or others. Individually tailored support programmes are developed in response to the needs of the young people to support them to remain at home or at the lowest level within the care system. The project is aimed at young people's social functioning, community inclusion and family relationships.

Linx Ards and Lisburn is funded by SEHSCT. This service is a community-based programme which builds upon the strengths of young people aged 13-17 and their families to encourage healthy development, safety, stability and a positive future. The Linx team help young people and their parents/carers improve their relationships and support parents to help their children develop confidence and resilience. Linx seeks to reduce the likelihood of family breakdown and help young people to remain in their home, school and local communities.

Time Out offers respite, safety and support to young people aged 8-17 years and their families at Extern respite facilities at Kinnahalla, Co Down and Roscor, Co Fermanagh and is funded by WHSCT/SEHSCT/BHSCT/NHSCT. The service is contracted by four of the five Health Trusts within the NI and Tusla, the Family and Children's organisation in the Republic of Ireland. The programme works in partnership with social workers and responds to crisis, offering a sanctuary for young people who need time in a safe place where they can build on their strengths and develop confidence and self-esteem to address a range of issues for managing life challenges.

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Youth Support is funded by WHSCT. This service provides community-based support in a group setting to young people aged 10-17 years. These young people are at medium to high risk of their current care placement breaking down and being received into residential or custodial care, or they can also be assessed as being a 'child in need'.

Early Years/Passport service is funded by WHSCT. This service is a community group-based programme for young people aged 8-12 years across the Western Trust area who are experiencing difficulties within the home, school and the community, or who are assessed as being a 'child in need'.

Intensive Support Fostering (ISF) is an integrated approach between Social Services and Looked After Children Therapeutic Services. It supports a minimum of eight specialist foster placements within the Western Trust. The programme involves recruiting and training eight specialist foster families who will be trained in the Model of Attachment Practice and be supported by a team comprising social workers and therapeutic services.

Independent Visitors is funded by the WHSCT. This service provides one-to-one support for children and young people who are in care or have had experience with the Trust's care support services. The role of the Independent Visitor is to 'assist, advise and befriend' through building positive and supportive relationships with individuals, independent of the Trust.

Summer Camp is funded by the WHSCT. The summer scheme model continues to develop to support the evolving and emerging needs of the young people who join the scheme. The programme has two elements providing:

1. Family Respite Breaks at Roscor Youth Village to support identified families to get a break away from their day-to-day challenges. Each break enables families to spend quality time together and to experience new opportunities by participating in a range of different activities and spending quality time together.
2. Activity Days for children/young people aged 8-13 who are socially excluded or who live in an area of high deprivation, or who are deemed as a 'child in need'. Opportunities are provided to participate in a range of outdoor activities to assist them to develop confidence, self-esteem and the ability to work as part of a team.

Raising Aspirations North Down (DARE Programme) is now entering its second year. It is funded through Communities in Transition and Extern partners with Alternative NI to work with young people in primary and secondary schools in the Bangor area to raise educational aspirations.

Youth Engagement Service is funded by the PHA. This service is based in Belfast and North Down (Bangor). Both projects offer a safe, social environment for young people aged 11-25 to explore, learn and develop their emotional well-being through the provision of an advice and signposting service on issues such as:

- Drug and alcohol use
- Low self-esteem
- Poor mental health
- Training and education
- Bullying

Work is based in schools, community settings and youth focused centres, but both also operate on a drop-in basis during the week.

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Extern Ireland Services

In 2022, Extern Ireland provided a range of services throughout the Republic of Ireland with a focus on creating a safe and secure environment for individuals to enhance their strengths and improve their ability to handle the challenges of daily life.

Family Support Services

Time Out provides:

- Immediate crisis response for young people and families when home placements are at risk of breaking down.
- Planned respite to ensure regular breaks are provided to families and young people experiencing issues in the home and/or community.

During this time staff are working with young people to assist them to develop specific skills and abilities in and around behaviour, life skills and self-management.

We have seen the need for the service increase throughout the year and on occasion, there has been a need for interventions which are for longer than the normal four-day breaks and/or more frequent interventions. Extern has a number of Safe Haven facilities across the island which it uses to provide these breaks. Extern staff continued to provide emergency respite nights to service users when the strain of Covid was greatly impacting on families during lockdown in order to support the maintenance of family placements.

Janus works intensively on a one-to-one basis with young people when home or foster placements are under pressure of breaking down. The service provides planned respite to ensure regular breaks to support the wider family unit.

An individual package of intervention is developed with the young person and referring agent, to address the identified risk-taking behaviours and to support the young person to develop positive social, emotional, educational and physical skills.

The key focus is to support the young person to remain within the family setting and reduce the risk of them going into care. Janus is provided in the following areas across Ireland - Dublin, Cavan/Monaghan, Kildare, Wicklow, Louth, Meath, Galway, Roscommon, The Midlands, Limerick, Clare and Tipperary.

Youth Support provides a group-based approach that enables the service user to develop pro-social skills. It also focusses on supporting young people to develop skills of participation, group conflict resolution and cooperation. Issue-based group work sessions are delivered to assist young people to identify and reduce risk-taking behaviours. Group respite overnights assist in the development of independent skills and offer new experiential learning opportunities. Individual sessions are provided to allow individual needs to be met. The service is offered to young people aged 9-14 and includes linking in with parents to agree interventions and review progress. The service is delivered in Dublin City North.

Intensive Home Support Service (IHSS) is an intensive home support service provided to families with the aim of maintaining children and young people safely in the family home or foster care. The aim of the service - safely keeping families together - is at the core of the approach. IHSS is for families where significant child protection issues have been identified and children are at risk of being taken into care. All families have an allocated social worker and are referred to IHSS by Tusla. Families typically present with complex needs, including abuse, addiction, mental health issues, criminality, poor attachment and poor parenting capacity. The age of the children in the families supported by IHSS ranges from pre-school age through to adolescence. Services are currently provided in North Dublin, Kildare and Wicklow.

Youth Justice Services

Bail Supervision Scheme (BSS) utilises family intervention through the use of Multisystemic Therapy (MST) as an alternative to remand for young people aged up to 17. Young people are identified through the Childrens Court for referral to the service, which is funded through the Department of Justice. The BSS has been extended to include a Janus Justice worker who works with young people excluded by the MST criteria (absence of a significant stable family home placement). Extern delivers the BSS in Dublin and surrounding areas, Limerick and Cork.

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Janus Justice provides intensive individual supports to young people who are either escalating through the Youth Justice System and/or have been assigned a Probation Officer.

Referrals come from Juvenile Liaison/Probation Officers. The work is very much centred on diversional activities and personal development to reduce the risk of the young person continuing to offend and to assist with making our communities safer. This service is provided in Limerick and as part of the BSS in Dublin.

Garda Youth Diversion Project provides early intervention and diversionary activities to young people who have been identified as at risk of, or who have come to the attention of, Garda Juvenile Liaison Officers due to antisocial or criminal behaviour. This work is very much centred on diversional activities and personal development to reduce the risk of the young person offending, and to assist with making our communities safer.

Minority Communities

Traveller Primary Health Care supports members of the Traveller community to access information and training regarding their health, both physical and mental. The overall aim of the programme is to improve health and outcomes for the Travellers population. Projects operate in both Cavan and Meath.

Addiction Support Services

Midlands Youth Drug & Alcohol Support (MYDAS) provides treatment and support services to young people under the age of 18 who are experiencing issues with drugs and/or alcohol use or are affected by drug and/or alcohol misuse within their families. Support is available to young people aged 18+ still in education. The service also provides education, information and support to service users and their families and includes education aimed at early intervention through training and upskilling professionals in relevant agencies to identify and address problematic drug and/or alcohol use among young people at an early stage. The service closed on 31 December 2022.

Problem Gambling aims to prevent and minimise gambling-related harm in Ireland. The project actively lobbies the introduction of fit-for-purpose gambling legislation and regulation in Ireland, working with all sectors of Irish society, in order to support the responsible use (consumption) of gambling services. We work from a harm-minimisation and harm-prevention standpoint.

This year, the project delivered gambling harm prevention talks to 68 schools, covering 19 counties in Ireland. Over 6,000 students attended the talks. The Youth Gambling Awareness Project is the only one of its kind in RoI, at present.

Intellectual Disability Services

Extern Outreach Support Service works with individuals who have an intellectual disability. The service supports them to participate within community life, develop social and interpersonal skills and reduce social marginalisation. This service offers specifically tailored individual support plans to each service user and provides important respite and support to families.

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GOVERNANCE, MANAGEMENT AND FINANCE

The company is governed by a Board of up to nine Trustees. The Board meets at least four times during the financial year with additional meetings called if necessary. The Board is supported by the Extern Group Committee structure which includes the Innovation and Development Committee, Audit and Risk Committee and Nominations and Remuneration Committee. Each committee makes recommendations to the Board for the latter's review and consideration for approval.

Board Trustees do not receive any remuneration in respect of their services to the charity. Receipted expenses are reimbursed when incurred. The Trustees, who are non-executive, represent a diverse range of relevant experience including finance, legal, criminal justice, housing, health, children services, business, research and mental health.

The Board delegates the day-to-day management of the company to the Strategic Leadership Team. This team comprises of the Chief Executive Officer (CEO) and five executive directors – Director of Services NI, Director of Services RoI, Director of Innovation and Development, Director of People and Organisational Development and Director of Finance and Corporate Services. Neither the CEO nor any of the executive directors are registered Directors of the Board.

From time-to-time urgent decisions on matters reserved for the Board many need to be taken between scheduled Board Meetings. In such circumstances, the Chair of Extern Group in consultation with the Chairs of the Extern Group Subsidiary Boards has the authority to deal with such matters. In all circumstances, decisions will be formally recorded and reported to the Board. This is in accordance with the Boards' Scheme of Delegation.

Constitution

Extern Group is a charity which is constituted under the Companies Act 2006, as a Company Limited by Guarantee. The company's governing document is the Memorandum and Articles of Association.

Trustees' Interests

No Trustee, in the current year, had any interest in any contract undertaken by the organisation.

Going Concern

The Trustees believe that there are no material uncertainties that cast significant doubt about the company's ability to continue as a going concern and the financial statements have been prepared on this basis. The company is supported by two subsidiary companies and the consolidated accounts show a satisfactory reserves position and performance in the current year.

Appointment of (Trustee) Directors

As set out in the Memorandum and Articles of Association, the Chair of Extern Group is appointed annually by Trustees. The appointment to the Chair cannot normally be for more than six consecutive years.

The appointment of new Trustees is confirmed by election at the following AGM. Trustees may serve a maximum of nine years. There is a policy of retirement by rotation to ensure that the Board is continually rejuvenated. The Board also considers succession planning to ensure continued expertise when its most experienced members step down.

Director Induction and Training

New Board members undergo an orientation period with the Group Chair and CEO to brief them on their legal obligations under company law, to go through the Memorandum and Articles of Association, the Board make-up, decision making processes, the business plan, the recent financial performance of the charity, current programmes and projects, the most recent annual reports and information on staff and volunteers.

All Trustees are encouraged to be familiar with Extern's range of programmes and may take a special interest in some, depending on their expertise and location. Trustees are encouraged to attend external and internal training events which will facilitate the undertaking of their role.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Conflict of Interest

New Trustees are requested to sign up to the Board's Code of Conduct and are also required to complete and sign a Conflict-of-Interest document, declaring any conflicts that either currently exist or may materialise during their term on the Board. All Trustees are requested to submit an annual Declaration of Interest form and to resubmit should their circumstances change during the year, in line with the Boards' Conflict of Interest Policy. Conflicts of interest and declarations of loyalty are included as a standing agenda item for all committee/board meetings. Trustees who declare a conflict of interest at the start of the meeting are obliged to leave the meeting before the relevant agenda item is discussed.

Fixed Assets

The Trustees are of the opinion that the market value of interests in land and buildings as at the end of the period exceeded that the amount in the balance sheet, but they have sought to reflect the excess in the financial statements, given the economic environment at present.

Principal Risks and Uncertainties

The principal risks facing Extern Group relate to the safeguarding of its services to clients, which the company manages through the deployment of appropriately qualified and trained staff led by the Head of Safeguarding and Head of Quality and Audit personnel and use of appropriate policies and standards. The main uncertainty facing Extern Group relates to the funding environment in which the company operates.

Holding and Subsidiary Companies

Extern Northern Ireland was established in 1978 to administer services in Northern Ireland. Extern Ireland as established in 2004 to administer services in the Republic of Ireland. New governance arrangements took effect from 1 July 2014 whereby both companies became subsidiaries of the new holding company, Extern Group.

Organisation**Objectives**

The main objective of the company is:

To promote, support or carry on, either alone or in cooperation with any other body, authority or person, community based and other services, projects or schemes which aim to minimise the risks and/or prevent the occurrence of:

- Family breakdown
- Exclusion from communities
- Placement in statutory care, private residential or fostering services
- Exclusion from mainstream education services
- Admission to young offender centres
- Imprisonment
- Homelessness
- Offending and re-offending
- Long-term dependency on statutory care and support services
- Substance abuse
- Harm to the public

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Organisation Management

Extern has established a fit for purpose organisation model to enable it to achieve its Vision and Mission through the delivery of its services. The major risks associated with the provision of services is the safeguarding of service users and social care workers. Extern manages these risks through:

- A safeguarding statement for every service project
- Social Care practice and management skills of its employees
- Capacity to provide full compliant commissioned services
- A Head of Safeguarding
- A Head of Quality and Audit

Future Plans and Developments

The exponential rise in demand for services following the Covid pandemic, as well as the impact of the current cost of living crisis, demands a dynamic strategy in the years ahead.

Extern's newly appointed CEO will lead the development of a new strategy and engage with key stakeholders from commissioners, funders, staff and service users in the development of the strategic plan. Our objectives in the coming years include raising the awareness of Extern's service portfolio with policy makers, legislators and other key stakeholders and to advocate for the voiceless in our society. We will continue to support our current service users whilst striving to expand our services to meet the growing numbers in need of our support.

Employee Involvement

The company operates a framework for employee information and consultation which complies with the requirements of the Information and Consultation of Employee Regulations 2004. During the year, the policy of providing information about the company has been continued through the communication framework. Regular meetings are held between local management and employees to allow a free flow of information and ideas.

Central Support Services

The delivery of services is supported by central support services from Extern Group to the subsidiary companies under the terms of a Service Level Agreement. These are wide ranging and include the following:

Support function	Services inclusive of:
Financial Services	Transaction processing; payroll services; pensions administration; budget build; service costings and tender bids; management and financial accounting and reporting; grant applications; funding claims, contracts management; statutory reporting; business assurance checks controls and balances.
IT & Telecommunications	IT support; IT hardware; systems software; telecoms and communication networks; cyber security and other protective measures
Estates, Fleet and Central Procurement	Estates and lease management; fleet management; health & safety management and assurance; central supplier tendering and supplier contract management; insurance placement, management and claims administration

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Human Resources & Staff Development	Recruitment, vetting, registration and staff induction processes; staff development programmes; advice, guidance and assistance on all aspects of personnel and human resources management;
Training & Practice Development	Mandatory & specialist training of all personnel; practice support and professional development for social care workers and social workers for internal staff; practice support & professional development services to voluntary sector social care providers.
Quality Assurance, Governance & Audit	Internal audits of systems, controls & policy compliance; stakeholder audit co-ordination; safeguarding procedures, policies, training, communications and incident management; risk management, co-ordination and monitoring; GDPR and data protection services
Executive & Business Supports	Senior management services; public & stakeholder relationship management; Internal & external communications management including management of communication systems and networks; funding and fundraising support to advance Extern's mission.

Extern Group Additional Services

Service	Funder	Description
Moving Forward, Moving On	European Social Fund for NI and the Department for the Economy	This project provides support to alternative education participants aged 16-19 who are in transition to training, further education and/or employment.
Practice Development Unit/Team	Northern Ireland Social Care Council	Practice Support and Professional Development for social care workers, both as an internal service and as commercial services to voluntary sector social care providers.

The Practice Development Team provide in house training to staff and volunteers, and teaching and assessment of social work students from Northern Ireland, across the UK and internationally, who are provided with practice elements within Extern or across the third sector. The team provides oversight of social work placements, which includes coaching, mentoring and standardisation of practice teachers and supervisors.

The team also provides training, mentoring, coaching and assessment to qualified social work staff who are completing their post qualification registration with the NI Social Care Council (PiP) and to other social work qualified staff completing the Assessed Year in Employment (AYE) after qualifying.

The team has supported over 2,500 staff, volunteers and students to develop practice and in meeting ongoing professional development requirements and aspirations throughout the year.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Management of Risk

The organisation has a statement of commitment and the duty to ensure, as far as is reasonably practicable, the health, safety and welfare of its service users, employees, volunteers, students and Board members.

The organisation has a corporate risk strategy which includes an assurance framework and a corporate risk policy, that highlights the importance of risk management throughout the organisation, from project workers/frontline staff through to the Board. Volunteers and bank workers, students and subcontractors are included in how the organisation assess and manages risk.

Extern understands that it is necessary for management and staff to work together positively to achieve a safe and healthy working environment that is compatible with the work that we do. Board members and senior managers are expected to lead by example and provide support and assistance throughout the organisation.

There are numerous committees to ensure the effective management of all risk including the Audit and Risk Committee, Nominations and Remuneration Committee, Innovation and Development Committee, Safeguarding Committee, Information Governance Committee and Health and Safety Committee.

On a monthly basis, the Strategic Leadership Team, Programme Managers and Heads of Departments complete a risk register which incorporates all identified risks. Programme Managers identify operational risks, controls and/or added actions to minimise risk, which is then escalated to the relevant head of department. The Heads of Departments include Operational Assistant Directors and Heads of Support Services including Finance, IT, Quality and Audit, Safeguarding, Data Protection, Practice Development, HR, Support Services and Fundraising.

Extern, through its policies, procedures and training, strives to create an environment which is safe as is reasonably practicable by ensuring that risks are continuously identified, assessed and appropriately managed.

We aim to:

- Foster an organisational culture of openness and willingness to report risks, incidents and near misses that can be used for organisation-wide learning.
- Provide appropriate training to staff to ensure effective management of risks and to maintain compliance with standards, regulatory requirements and legislation.

The Strategic Leadership Team maintains a strategic risk register which incorporates Business Plan targets that are linked to the overall strategy of the organisation. At a project level, there are several risk management controls which include the Risk Management Policy, Risk Assessment procedures for individuals, groups and activities, Lone Working and Safeguarding Policies along with mandatory training which all staff need to complete as part of their induction and ongoing professional development.

To ensure good governance, Extern contracts with independent professional firms of both internal and external auditors. In addition, the Quality & Audit Department conducts internal audits on projects to identify opportunities for improvement. These can be planned specific audits or unannounced audits to ensure that staff are complying as required. Extern's Safeguarding Committee was established to support the organisation to deliver high quality, best practice services and is led by the Head of Safeguarding. The committee meet quarterly and membership includes Executive Directors and Assistant Directors of Services, middle management and Heads of Departments.

The Health & Safety Committee meets up to three times per year to review health and safety requirements and to ensure that health and safety within the organisation (transporting service users, lone working and incidents/accidents) including every building/premise, is managed under the health and safety legislation requirements including environmental risk assessments, fire safety inspections, COSH, NEBOSH etc.

Within each team meeting (from frontline projects up to Strategic Leadership Team), risk management, health and safety and safeguarding are all standing items on agendas. Risk management is embedded within the organisation's operational and strategic delivery and is managed at all levels across the organisation.

The Board has its own risk management policy statement, the purpose of which is to ensure that staff and other stakeholders are aware of Extern's responsibilities and their own individual responsibilities as Board members.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Reserves Policy

Unrestricted Reserves

Unrestricted reserves are those reserves which Extern can expend at the discretion of the Trustees to promote the objects of the charity. The organisation maintains a level of unrestricted reserves to ensure effective financial governance through ensuring that the charity can continue to operate as a going concern and remain viable in the face of any changing circumstances including interruptions to funding or fluctuations in income and expenditure. The Trustees current free Reserves Policy is a minimum of three months of gross average annual expenditure. At March 2023 this would equate to £2,771k. Currently the amount of free unrestricted reserves is £2,773k. The Reserves Policy is currently under review.

Unrestricted Designated Reserves

Unrestricted designated reserves comprise unrestricted funds designated for a particular purpose by the Trustees. These are, typically, reserves relating to individual projects which remain designated to the individual programme of activity and fixed assets reserves tied up in the delivery of services.

Restricted Reserves

Restricted reserves are those reserves which have specific conditions attached to them as to how they are to be spent. Cash to the value of the reserves are held in a separate fund within the balance sheet where it has been included within cash at bank in hand.

Remuneration Policy

The organisation has a Reward and Remuneration Policy which is reviewed and updated on a regular basis to ensure that staff length of service is recognised and that the organisation's salaries remain competitive in the sector in which it operates.

The organisation uses a variety of tools to support the performance management of staff including probationary reviews, performance appraisals and, where formal performance management interventions are required, the utilisation of formal performance measures to ensure that staff continue to be efficient, effective and productive.

The CEO's remuneration is reviewed annually by the Nominations and Remuneration Committee and Extern Group Board.

Financial Review

The Statement of Financial Activities and Balance Sheet for the year ended 31 March 2023 are set out on pages 24 and 26 and the financial review is based on these results.

Overview

Charitable activities are largely supported by statutory income from a number of departments, Health Trusts and other statutory organisations. These commissioners are highlighted in the service descriptions included on pages 5-12

As an organisation we have continued to focus on sustainability post the Covid pandemic through pursuing tender opportunities and applications to Trusts and Foundations. When the conditions permitted, we reintroduced community-based fundraising for Extern's mental health and homeless projects.

Charitable income/donations have decreased by 10% to £11.2m (2022: £12.4m) due to a decrease in contracts undertaken by Extern during the period. Extern's emphasis going forward continues to be on securing income that will result in sustainable finances and cash flow.

The net income in the accounting year was £98k compared to net expenditure of £904k in 2022. The net expenditure in 2022 included exit costs in respect of projects that closed and a funder repayment of £602k. The company assets remain strong, with net assets of £6.2m at 31 March 2023 (2022: £6.1m).

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

The Trustees believe there are no material uncertainties that cast significant doubt on the company's ability to continue as a going concern and thus the financial statements have been prepared on this basis.

The Trustees believe that they have complied with the requirements of the Companies Act 2006 with regards to books of account by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function.

Disclosure of Information to the Auditors

The Trustees who held office at the date of approval of this Report confirm that, so far as they are each aware, there is no relevant audit information of which the company's auditors are unaware. Each Trustee has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are also aware of that information.

Auditors

In accordance with the Companies Act 2006, a resolution for the re-appointment of the company auditors will be proposed at the Annual General Meeting.

Statement of Trustee Responsibilities in respect of the Trustees Report and Financial Statements

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable UK law and UK Generally Accepted Accounting Practice.

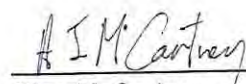
Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with UK Generally Accepted

Accounting Practice, Accounting Standards and applicable law. 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 company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable account policies and then apply them consistently
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose, with reasonable accuracy at any time, the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board


Allen McCartney
Chair Extern Group

Date Approved: 23 November 2023

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2023**

Opinion

We have audited the group and parent charitable company financial statements of Extern Group for the year ended 31 March 2023 which comprises the consolidated and charity Statement of Financial Activities, the consolidated and charity Balance Sheets, the consolidated and charity cash flow statement and the notes to the accounts including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the Group's and of the Parents charitable company's affairs as at year ended 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's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 Group or Parent Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts 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.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2023**

Other information (Cont)

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 accounts 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees Report for the financial year for which the accounts 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 the knowledge and understanding of the Trustees 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 in relation to which 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; or
- the accounts 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, 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 directors 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 accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2023**

Auditor's 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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Group and Parent charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the Charity and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation.
- We obtained an understanding of how the company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the Group and Parent charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the Group and Parent charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2023**

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures and testing of supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. 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 through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Parent charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



Dr R I Peters Gallagher OBE FCA (Senior Statutory Auditor)
For and on behalf of
Moore (N.I.) LLP

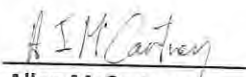
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**Extern Group - Consolidated
Company Limited By Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations & Legacies	3	324,579	6,767	331,346	449,186
Charitable Activities	4	7,172,011	15,146,801	22,318,812	24,038,139
Other Trading Activities	5	64,596	-	64,596	58,070
Gain/Loss on Exchange	5	-	-	-	-
Other Income	6	-	-	-	-
Investment Income	7	147	-	147	37
Total Income		7,561,333	15,153,568	22,714,901	24,545,432
Expenditure on:					
Raising Funds	8	317,847	-	317,847	151,958
Charitable Activities	8	8,971,004	12,802,893	21,773,896	23,603,209
Total Expenditure		9,288,851	12,802,893	22,091,743	23,755,167
Unrealised Gain/(loss) on Exchange		19,655	-	19,655	-
Exchange Rate Gains/(Losses) on Consolidation		82,885	-	82,885	(3,236)
Net Income/(Expenditure) before Exceptional Item & Transfers		(1,624,978)	2,350,676	725,698	787,029
Exceptional Item	22	-	-	-	(601,879)
Net Income/(Expenditure) after Exceptional Item & before Transfers		(1,624,978)	2,350,676	725,698	185,150
Transfers Between Funds	9/10	3,814,877	(3,814,877)	-	-
Net Movement in Funds		2,189,899	(1,464,201)	725,698	185,150
Reconciliation of Funds					
Funds Brought Forward	9/10	5,333,974	3,277,486	8,611,460	8,426,310
Total Funds Carried Forward		7,523,873	1,813,285	9,337,158	8,611,460

The notes on pages 30-49 form part of these financial statements. The results relate to continuing activities.

The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.


Allen McCartney
Extern Group Chair

Date: 23 November 2023

Extern Group
Company Limited By Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2023

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Income from:				
Donations & Legacies	218,602	2,350	220,952	110,411
Charitable Activities	87,148	135,418	222,566	674,522
Gain/Loss on Exchange	-	-	-	-
Corp. Charge - Extern Ireland	1,620,002	-	1,620,002	1,166,690
Corp. Charge - Extern N. Ireland	1,244,416	-	1,244,416	1,575,604
Total Income	3,170,167	137,768	3,307,935	3,527,227
 Expenditure on:				
Raising Funds	317,847	-	317,847	151,958
Charitable Activities	2,888,799	138,732	3,027,532	3,300,226
Total Expenditure	3,206,647	138,732	3,345,379	3,452,184
 Unrealised Gains/(Losses) on Exchange	6,211	-	6,211	-
 Net income/(expenditure)	(30,268)	(964)	(31,233)	75,043
 Transfers Between Funds	-	-	-	-
 Net Movement in Funds	(30,268)	(964)	(31,233)	75,043
 Reconciliation of Funds				
Total Funds Brought Forward	(228,810)	9,598	(219,212)	(294,255)
Total Funds Carried Forward	(259,078)	8,634	(250,445)	(219,212)

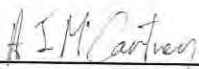
The notes on pages 30-47 form part of these financial statements. The results relate to continuing activities.

The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

**Extern Group - Consolidated
Company Limited By Guarantee
Statement of Financial Position
For the Year Ended 31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible Assets	13	3,953,716	4,078,995
Intangible Fixed Assets	14	-	33,967
Total Fixed Assets		3,953,716	4,112,962
Current assets			
Debtors	15	2,801,085	3,546,575
Cash at Bank and in Hand		6,344,798	5,497,591
Total Current Assets		9,145,883	9,044,166
Liabilities			
Creditors: Falling due within one year	16	(3,385,704)	(4,086,226)
Total Assets less Current Liabilities		9,713,895	9,070,902
Creditors: Falling due more than one year	17	(376,737)	(459,442)
Net assets		9,337,158	8,611,460
Funds employed			
Restricted Funds	9	1,813,285	3,277,486
Unrestricted General Fund	10	4,064,162	3,168,378
Unrestricted Designated Fund	10	3,459,711	2,165,596
		9,337,158	8,611,460

The financial statements were approved and authorised for issue by the Board and were signed on its behalf by:


 Allen McCartney
 Extern Group Chair

23 November 2023

Date

Company Registration: NI618684

The notes on pages 30-47 form part of these financial statements. The results relate to continuing activities.

Extern Group
Company Limited By Guarantee
Statement of Financial Position
As at 31st March 2023

	2023	2022
	£	£
Fixed assets		
Tangible Assets	4,027	4,537
Intangible Assets	-	33,967
Total Fixed Assets	4,027	38,504
Current assets		
Debtors	217,979	372,611
Cash at Bank and in Hand	197,068	268,098
Total Current Assets	415,047	640,709
Liabilities		
Creditors: Falling due within one year	(669,519)	(898,425)
Total Assets less Current Liabilities	(250,445)	(219,212)
Creditors: Falling due more than one year	-	-
Net assets	(250,445)	(219,212)
Funds employed		
Restricted Funds	8,634	9,598
Unrestricted General Fund	(259,079)	(228,810)
Unrestricted Designated Fund	-	-
	(250,445)	(219,212)

**Extern Group - Consolidated
Company Limited By Guarantee
Statement of Cash Flow
For the Year Ended 31 March 2023**

	Notes	2023 £	2022 £
Cash used in Operating Activities	24	1,021,744	1,851,429
Cash flows from Investing Activities			
Interest Income		147	37
Interest Paid		(27,539)	(89,265)
Purchase of Tangible Fixed Assets		(30,734)	(471,099)
Purchase of Intangible Fixed Assets		-	-
Proceeds from sale of Fixed Assets		-	-
Cash provided by (used in) Investing Activities		(58,126)	(560,327)
Cash flows from Financing Activities:			
Repayment of Borrowing		(83,183)	(85,711)
Cash used in Financing Activities		(83,183)	(85,711)
Decrease in Other Loans		83,163	85,711
Increase/(Decrease) in Cash and Cash Equivalents in the year		880,435	1,376,813
Exchange Rate and consolidation Movements		(49,955)	-
Cash and Cash Equivalents at the beginning of the year		4,953,341	3,576,528
Cash and Cash Equivalents at the end of the reporting period	25	5,883,731	4,953,341

Extern Group
Company Limited By Guarantee
Statement of Cash Flow
As at 31st March 2023

	Notes	2023 £	2022 £
Cash used in Operating Activities		(14,067)	94,458
Cash flows from Investing Activities			
Interest Income		-	-
Interest Paid		-	(1)
Purchase of Tangible Fixed Assets		(3,065)	(1,962)
Purchase of Intangible Fixed Assets		-	-
Cash provided by (used in) investing activities		(3,065)	(1,963)
Cash flows from Financing Activities:			
Repayment of Borrowing		-	-
Cash used in Financing Activities		-	-
Increase/(Decrease) in Cash and Cash Equivalents in the year		(71,030)	(16,030)
Cash and Cash Equivalents at the beginning of the year		268,098	284,128
Cash and Cash Equivalents at the end of the reporting period		197,068	268,098

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

1) Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Extern Group 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 note(s).

b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern due to the level of free reserves in the consolidated group in place and the funding secured moving forward.

c) Income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised and refers to the trustees' annual report for more information about their contribution.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

1) Accounting Policies - (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank. measured reliably.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

h) Allocation of support and governance costs

Support and governance costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the Charity's activities. These costs have been allocated to expenditure on charitable activities.

i) Operating leases

Where assets are acquired under finance leases, the capital element of the asset is included in fixed assets and amortised over the life of the asset. The outstanding capital element of the leasing obligation is included in creditors falling due. The interest element is written off over the primary period.

All other leases are accounted for as operating leases and the rental charges are charged to the statement of financial activities on a straight line basis over the life of the lease.

j) Tangible fixed assets

Depreciation is calculated to write off the original cost less the expected residual value of the assets over their estimated useful lives at the following annual rates:-

Freehold Property	- 2% per annum
Leasehold Property	- 2% per annum
Fixtures and fittings	- 25% of the reducing balance
Motor Vehicles	- 33.33% of the reducing balance
Short leasehold improvements	- Term of lease
Long life equipment	- 12.5% straight line
Computer equipment	- 33.33% straight line
Alterations to long leasehold premises	- 15% of the reducing balance

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

1) Accounting Policies - (continued)

j) Tangible fixed assets cont.

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, the net amounts are presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

1) Accounting Policies - (continued)

n) Financial instruments (continued)

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

p) Pensions & Private Health Insurance

Existing employees of the charity were entitled to join a defined contribution pension scheme, administered through Royal London. The Pension Schemes are funded by contributions from employee and employer. All employees are automatically enrolled into a stakeholder pension scheme, unless they have exercised their right to opt out of scheme membership. Employees registered on the pension scheme are also covered by the Canada Life health insurance which is split between a Death Benefit scheme and Income Protection scheme.

Each company within the group makes a contribution of 6.5% of salary requesting participating. The pension cost charge for the year represents contributions payable by the company to the fund.

q) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

r) Basis of consolidation

In the parent company financial statements, the cost of a business combination is the fair value at the acquisition date of the assets given, equity instruments issued and liabilities incurred or assumed, plus costs directly attributable to the business combination. The excess of the cost of a business combination over the fair value of the identifiable assets, liabilities and contingent liabilities acquired is recognised as goodwill. The cost of the combination includes the estimated amount of contingent consideration that is probable and can be measured reliably, and is adjusted for changes in contingent consideration after the acquisition date. Provisional fair values recognised for business combinations in previous periods are adjusted retrospectively for final fair values determined in the 12 months following the acquisition date. Investments in subsidiaries, joint ventures and associates are accounted for at cost less impairment.

The consolidated financial statements incorporate Extern Group and all of its subsidiaries (i.e. entities that the group controls through its power to govern the financial and operating policies so as to obtain economic benefits). Subsidiaries acquired during the year are consolidated using the purchase method. Their results are incorporated from the date that control passes.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with the group's accounting policies.

All intra-group transactions, balances and unrealised gains on transactions between group companies are eliminated on consolidation. Unrealised losses are also eliminated unless the transactions unless the transaction provides evidence of an impairment of the asset transferred.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

2. Legal Status

Extern Group was registered on 3rd June 2013 as a company limited by guarantee, not having a share capital. The liability of the Members is limited to a sum not exceeding £1, being the amount that each Member undertakes to contribute to the assets of a charity in the event of its being wound up while she, he or it is a Member or within one year after she, he or it ceases to be a Member, for:

- 1) Payment of the charity's debts and liabilities incurred before he, she or it ceases to be a Member;
- 2) Payment of the costs, charges and expenses of winding up; and
- 3) Adjustment of the rights of the contributories amongst themselves.

3. Income from Donations and Legacies

	2023	2023	2023	2022
	Unrestricted	Restricted	Total Funds	Total
	£	£	£	£
Donations	211,429	5,910	217,339	385,369
Other Fundraising and Donations	11,011	857	11,868	18,150
Sundry Income	102,139	-	102,139	45,667
	324,579	6,767	331,346	449,186

The 2022 total of £449,186 was split as £197,015 unrestricted and £252,171 restricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

4. Income from Charitable Activities

	2023	2023	2023	2022
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Statutory Agencies:				
Department of Justice – Core	55,000	-	55,000	176,125
Department of Justice – NI Prison Service	31,120	-	31,120	151,460
Health & Social Care Board	171,500	318,077	489,577	503,281
Public Health Agency	1,126,828	564,159	1,690,987	1,651,410
Northern Trust	70,200	-	70,200	209,300
Belfast Trust	359,631	62,880	422,511	606,771
Western Trust	1,125,701	-	1,125,701	1,231,414
South Eastern Trust	646,937	1,311	648,248	719,597
Education Authority	378,480	6,000	384,480	360,000
Northern Ireland Housing Executive	999,631	308,582	1,308,213	1,448,978
NIHE – Supporting People	73,431	2,739,287	2,812,718	2,515,940
Department for the Economy / European Social Fund	-	301,622	301,622	730,301
SEUPB	-	(51,582)	(51,582)	594,714
Tusla	-	6,263,590	6,263,590	6,572,832
HSE	-	1,839,160	1,839,160	1,784,481
Irish Youth Justice Service	-	730,710	730,710	650,615
Department of Children & Youth Affairs	2,047,789	-	2,047,789	1,869,591
Department for Communities	-	1,088,776	1,088,776	759,359
The Executive Office	-	179,269	179,269	424,811
National Lottery Funding	-	27,278	27,278	81,832
Community Foundation NI	-	207,306	207,306	38,052
Barnardos	10,250	-	10,250	8,600
Others	2,000	-	2,000	7,641
Bangor Alternatives NI	-	22,999	22,999	27,374
NISCC	19,898	135,418	153,316	181,357
Councils:				
Belfast City Council	-	47,464	47,464	189,406
Derry & Strabane District Council	-	-	-	83,867
Fermanagh & Omagh District Council	1,368	-	1,368	1,506
Limerick City Council	-	135,354	135,354	113,384

Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
4. Income from Charitable Activities				
Other:				
Kildare County Council Grant	-	5,418	5,418	7,359
Gems NI Ltd	6,104	-	6,104	17,830
St Martins In The Fields	-	59,637	59,637	13,508
The National Lottery Community Fund	-	-	-	96,755
Rothco Ltd	-	-	-	42,585
Premier Lotteries Ireland	-	17,426	17,426	12,776
Problem Gambling (Other)	-	71,803	71,803	-
Civil Service Charities Fund	17,144	-	17,144	-
Erasmus	-	20,191	20,191	-
British Red Cross	1,000	-	1,000	1,000
Arnold Clarke Community Fund	-	-	-	1,000
Homeless Connect	4,016	-	4,016	4,465
Voice of Young People in Care	525	-	525	450
NIACRO	-	4,585	4,585	4,933
Portavogie Youth	-	-	-	300
BHSCT Health Improvement	-	-	-	900
T-Met	-	630	630	1,838
NIE Electricity Networks	-	-	-	1,360
Exchange Supplies	-	-	-	1,875
Cloth Workers	-	-	-	50,000
Beatrice Lang Trust	-	-	-	25,000
Enkalon Foundation	-	-	-	1,000
Esmee Mitchell Trust	-	-	-	3,000
William A Cadbury Charitable Trust	-	30,000	30,000	-
Avenue Recycling	-	2,936	2,936	-
RSPB/Lough Erne Landscape Partnership	-	2,800	2,800	-
Belfast Homeless Services	-	-	-	500
Victoria Homes Trust	2,000	-	2,000	-
The Albert Hunt Trust	5,000	-	5,000	-
Probation Board for Northern Ireland	2,278	-	2,278	-
Other Funders	14,180	3,715	17,895	55,706
	7,172,011	15,146,801	22,318,812	24,038,139

The 2022 total of £24,038,139 was split as £9,595,539 unrestricted and £14,442,600 restricted.

Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023

5. Income from Other Trading Activities

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total Funds 2022 £
Client contribution	64,596	-	64,596	57,171
Gain/Loss on Exchange	-	-	-	-
Other	-	-	-	899
Total	64,596	-	64,596	58,070

The 2022 total of £58,070 was all unrestricted.

6. Other Income

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total Funds 2022 £
Gain/Loss on Disposals	-	-	-	-
Total	-	-	-	-

The 2022 total of £nil was all unrestricted.

7. Income from Investments

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total 2022 £
Bank Interest	147	-	147	37
	147	-	147	37

The 2022 total of £37 was all unrestricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

8. Expenditure on Charitable Activities	2023	2023	2023	2022
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Staff Costs - Payroll	6,347,092	10,040,456	16,387,548	17,649,883
Staff Costs - Non Payroll	212,252	611,645	823,897	508,449
Direct Service User Costs	203,216	538,327	741,543	691,535
IT and Communications	507,260	196,484	703,744	726,331
Premises and Utilities	866,005	606,129	1,472,134	1,713,289
Training Costs	80,008	144,308	224,316	253,008
Fleet Costs	78,266	306,188	384,454	341,214
Overheads	405,475	265,203	670,678	795,997
Legal & Professional	346,916	84,984	431,900	721,085
Finance Costs	30,385	3,975	34,360	110,985
Depreciation	193,446	5,143	198,589	230,511
Governance	18,273	-	18,273	12,880
Other	257	50	307	-
	9,288,851	12,802,892	22,091,743	23,755,167

The cost of raising funds of £317,847 has been included within the various totals above.

The 2022 total of £23,755,167 was split as £10,623,841 unrestricted and £13,131,326 restricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

9. Restricted Funds	Funds as at 01/04/2022	Op.balance restatement	Incoming Resource	Resources Expended	Transfers	Funds as at 31/03/2023
	£	£	£	£	£	£
NIHE - Supporting People	566,675	(340,392)	2,739,288	(2,155,945)	(331,790)	477,836
Northern Ireland Housing Executive	235,918	(47,794)	308,582	(319,116)	(66,481)	111,109
Department for Communities	77,517	(77,517)	1,088,776	(999,068)	(89,708)	-
Department for the Economy/Extern Works	(14,037)	14,037	301,622	(423,720)	122,098	-
SEUPB	72,574	(72,574)	(51,582)	351	51,231	-
Tusla (NI Contract)	-	-	64,452	(64,452)	-	-
St Martin In The Fields	-	-	59,637	(48,832)	(10,432)	373
Belfast Health & Social Care Trust	6,859	-	62,880	(39,099)	(9,074)	21,566
Health & Social Care Board	-	-	318,077	(251,544)	(47,771)	18,762
Public Health Agency	16,930	(76,264)	564,159	(496,494)	(53,057)	(44,726)
The Ireland Funds	4,550	-	-	-	-	4,550
The Executive Office	64,887	(44,518)	179,269	(176,171)	(32,308)	(8,841)
National Lottery Community Fund	23,127	(23,127)	27,278	(27,278)	-	-
Bangor Alternatives	12,978	(3,019)	22,999	(20,149)	(2,960)	9,849
T-Met	-	-	630	(630)	-	-
Community Foundation NI	1,705	(2,752)	207,306	(171,781)	(34,517)	(39)
Education Authority	-	-	6,000	(6,000)	-	-
William A Cadbury Charitable Trust	-	-	30,000	(30,001)	1	-
Avenue Recycling	-	-	2,936	(2,936)	-	-
RSPB/Lough Erne Landscape Partnership	-	-	2,800	(2,800)	-	-
NIACRO	822	(822)	4,585	(3,808)	(777)	-
South Eastern Health & Social Care Trust	-	-	1,311	(1,311)	-	-
Other	-	-	1,999	59,573	(61,572)	-
Belfast City Council	-	-	47,464	(40,989)	-	6,475
Transfer from unrestricted funds	-	-	-	-	-	-
Tusla (ROI contracts)	1,609,248	(897,619)	6,199,138	(5,115,211)	(895,116)	900,440
Department of Justice (YDP)	116,686	(116,686)	731,567	(655,881)	(75,687)	-
Department for the Economy / ESF	37,533	(1,614)	-	30,962	(66,881)	-
HSE	55,193	(105,557)	1,839,160	(1,484,997)	(278,456)	25,343
Jumping Hurdles	2,351	(236)	-	-	(2,115)	-
Limerick fundraising	1,523	(66)	-	-	-	1,457
Limerick County Council	46,956	(21,299)	135,354	(114,808)	(23,684)	22,519
Kildare County Council	2,681	(499)	5,418	(5,418)	-	2,182
Problem Gambling Ireland	17,160	(17,160)	92,789	(105,292)	15,057	2,554
Department of Children/EDIY	3,577	23	-	-	-	3,600
Erasmus	-	-	20,191	(3,261)	(16,930)	-
Other income (ROI)	1,538	605	1,714	(574)	-	3,283
JP McManus Capital Fund	249,889	1,613	-	(5,143)	-	246,359
Extern Homes	(9,614)	9,614	-	-	-	-
Transfer from General Reserves	5,322	(5,322)	-	-	-	-

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

9. Restricted Funds - (continued)	Funds as at 01/04/2022	Op.balance restatement	Incoming Resource	Resources Expended	Transfers	Funds as at 31/03/2023
	£	£	£	£	£	£
Cash for Kids	-	-	2,350	(2,350)	-	-
NI Social Care Council	52,255	(19,247)	135,418	(118,719)	(17,663)	32,044
Moving Forward Moving On	14,683	(38,093)	-	-	-	(23,410)
Total	3,277,486	(1,886,285)	15,153,568	(12,802,892)	(1,928,592)	1,813,285

Restricted funds are those funds which have specific conditions attached to them as to how those are spent. Grant funding is classified as restricted funding where this is specified by the funder.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

10. Unrestricted Funds

	Unrestricted	Opening			Exchange rate		Unrestricted
	Funds as at 01/04/2022	Balance restatement	Incoming Resource	Resources Expended	Gain/loss on Consolidation	Transfers	Funds as at 31/03/23
	£	£	£	£	£	£	£
General Funds	3,168,378	445,157	7,561,332	(9,122,183)	82,885	1,928,592	4,064,162
Designated Capital Funds	3,596,456	4,044	-	(147,013)	-	-	3,453,487
Designated Revenue Funds	(1,430,860)	1,437,084	-	-	-	-	6,224
Total	5,333,974	1,886,285	7,561,332	(9,269,196)	82,885	1,928,592	7,523,873

Exchange Gain on consolidation amounts to £82,885.

Unrestricted funds comprise “free reserves” which the company can expend at the discretion of the Directors to promote the objects of the charity. Unrestricted Designated Reserves comprise unrestricted funds designated for a particular purpose by the Directors. These are typically reserves relating to individual projects which remain designated to the individual programmes of activity.

11. Analysis of net assets between funds

Fund balances at 31 March 2023 are represented by:

	Unrestricted	Restricted	Total £
Tangible Fixed Assets	3,953,716	-	3,953,716
Net Current Assets	3,946,894	1,813,285	5,760,179
Long Term Liabilities	(376,737)	-	(376,737)
Total Net Assets	7,523,873	1,813,285	9,337,158

12. Taxation

No provision for corporation taxation is required for the year ended 31 March 2023 (2021/22 - Nil).

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13. Tangible fixed assets

	Brought forward 01/04/2022	Additions	Disposals	FX adjustments	Carried forward 31/03/23
Cost or Valuation	£	£	£	£	£
Long Leasehold and Freehold Property	4,995,751	27,669	-	10,169	5,033,589
Alterations to long leasehold and freehold premises	1,715,110	-	-	-	1,725,110
Fixtures & Fittings	794,893	-	-	1,960	796,853
Long-Life Equipment	537,516	-	-	7,555	545,071
Computer Equipment	1,177,467	3,065	-	(1,125)	1,179,407
Short Leasehold Improvements	332,988	-	-	5,182	338,170
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	444,561	-	-	2,970	447,531
Total	10,194,796	30,734	-	26,711	10,252,241

	Brought forward 01/04/2022	Depreciation Charge	Depreciation on Disposal	FX adjustments	Carried forward 31/03/23
Depreciation	£	£	£	£	£
Long Leasehold and Freehold Property	1,241,776	100,100	-	471	1,342,347
Alterations to long leasehold a freehold premises	1,517,962	31,072	-	-	1,549,034
Fixtures & Fittings	691,654	25,184	-	3,057	719,895
Long-Life Equipment	537,474	2,912	-	3,420	543,806
Computer Equipment	1,170,802	3,575	-	2,332	1,176,709
Short Leasehold Improvements	332,988	-	-	5,182	338,170
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	436,635	1,780	-	2,887	441,302
Total	6,115,801	164,623	-	17,349	6,297,773

	Brought forward 01/04/2022	Net Additions /Disposals	Net Depreciation on Disposal	FX adjustments	Carried forward 31/03/23
Net Book Value	£	£	£	£	£
Long Leasehold and Freehold Property	3,753,975	27,669	100,754	9,698	3,690,588
Alterations to long leasehold and freehold premises	207,148	-	31,072	-	176,076
Fixtures & Fittings	103,239	-	25,200	(1,097)	76,942
Long-Life Equipment	42	-	2,994	4,135	1,183
Computer Equipment	6,665	3,065	3,575	(3,457)	2,698
Short Leasehold Improvements	-	-	-	-	-
Leased Motor Vehicles	-	-	-	-	-
Motor Vehicles	7,926	-	1,780	83	6,299
Total	4,078,995	30,734	165,375	9,362	3,953,716

All tangible assets are held for direct charitable purposes.

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14. Intangible fixed assets

	Brought forward 01/04/2022	Additions	Disposals	Carried forward 31/03/2022
Cost or Valuation	£	£	£	£
Intangible Assets	187,111	-	-	187,111
Total	187,111	-	-	187,111

	Brought forward 01/04/2022	Depreciation Charge	Depreciation on Disposal	Carried forward 31/03/2022
Amortisation	£	£	£	£
Intangible Assets	153,144	33,967	-	187,111
Total	153,144	33,967	-	187,111

	Brought forward 01/04/2022	Net Additions / Disposals	Net Depreciation on Disposals	Carried forward 31/03/2022
Net Book Value	£	£	£	£
Intangible Assets	33,967	-	(33,967)	-
Total	33,967	-	(33,967)	-

15. Debtors

	2023	2022
	£	£
Sundry Debtors	1,956	2,576
Trade Debtors	1,499,692	1,737,959
Accrued Income	1,074,249	1,641,300
Prepayments	225,188	164,741
	2,801,085	3,546,576

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	2023	2022
	£	£
16. Creditors		
Accruals and other creditors	1,072,822	1,972,692
Trade Creditors	246,086	326,962
Deferred Income	1,678,766	1,247,313
Tax and Social Security	303,700	454,452
Charity Bank loan for Extern Homes Project	8,638	10,261
Bank Term loan on Hydepark House	75,692	74,547
	3,385,704	4,086,227

(i) Movement on deferred income		
At Start of Year	1,247,313	1,487,456
Arising During Year	1,678,766	1,247,313
Applied During Year	(1,247,313)	(1,487,456)
At end of year	1,678,766	1,247,313

17. Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Charity Bank loan for Extern Homes Project	299,295	307,047
Bank Term Loan on Hydepark House	77,442	152,395
	376,737	459,442

(i) Bank Term Repayments:

	2023	2022
	£	£
Due within one year	84,330	84,808
In the second to fifth years inclusive	132,943	197,688
After 5 years	243,794	261,754
	461,067	544,250

Interest is set at 1.814% and the outstanding loan amount is £153,134 at 31st March 2023. The bank term loan will be renegotiated by February 2025.

The Bank Term loan is secured by a first fixed charge over the property at Hydepark House, Mallusk.

The Extern Homes loan is secured by a first fixed charge over ten properties.

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18. Lease commitments

Annual commitments under non-cancellable operating leases are as follows:-

	2023		2022	
	Land & Buildings	Other	Land & Buildings	Other
Operating leases which expire within one year	380,012	2,954	434,484	17,598
In the Second to fifth years inclusive	123,266	102,515	119,113	18,132
	503,278	105,469	553,597	35,730

19. Analysis of Staff Costs, Trustee Remuneration and expenses, and cost of key management personnel

The average number of persons employed by the company (excluding Directors) during the year was as follows:

	2023	2022
Number of staff	No.	No.
Administrative/Support Service Staff	53	49
Project Staff	445	507
	498	556

	2023	2022
	£	£
Wages and Salaries	14,071,691	15,213,871
Social Security Costs	1,350,751	1,368,652
Other Pension & Health Insurance Costs	947,745	1,067,360
	16,370,187	17,649,883

Employee Emoluments

	2023	2022
	No.	No.
£60,000 - £69,999	3	7
£70,000 - £79,999	4	3
£80,000 - £89,999	2	3
£90,000 - £99,999	-	1
£100,000 - £109,999	1	1
£100,000 - £119,999	-	-
£120,000 - £129,999	-	-
£130,000 - £139,999	-	-

The total employee benefits of the key management personnel of the Group was £453,634 (2021/22: £501,673)

No charity trustee received payment for professional or other services supplied to the Charity.

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20. Pension Scheme & Health Insurance

The company operates a defined contribution pension scheme administered through Royal London. The pension cost charge for the year represents contributions payable by the company to the fund and amounted to £947,745 (2022: £1,067,360).
At the year- end contributions amounting to £97,042 (2022: £84,033) were payable to the fund and are included in creditors.

21. Related Party Transactions

The company has availed itself of the exemption granted by Financial Reporting Standard 102 Section 33 not to disclose related party transactions with wholly owned subsidiaries. Consolidated accounts are separately prepared incorporating Extern Northern Ireland (Charity no.NIC105869), and Extern Ireland (Charity no.CHY15770), and accordingly the company has availed of the exemption in FRS 102 Section 33 not to disclose the transactions between these entities. The member companies in the group are committed to supporting group activities and liquidity across the island of Ireland.

23. Auditors' remuneration

Extern Group were charged £5,500 by Moore (N.I.) LLP for the Charity's statutory audit.

24. Reconciliation of net outgoing resources to net cash outflow from operating activities

	2023	2022
	£	£
Net income for the reporting period (as per the SOFA)	725,698	185,152
Depreciation on fixed assets	198,590	229,495
(Increase)/Decrease in Debtors	745,490	215,477
Increase/(Decrease) in Creditors	(758,311)	1,132,077
(Profit)/Loss on Disposal	-	-
Interest income	(147)	(37)
Interest charge	27,539	89,265
	<u>1,021,744</u>	<u>1,851,429</u>

25. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash at bank and in hand	6,344,798	5,497,591
Bank Loan	(461,067)	(544,250)
	<u>5,883,731</u>	<u>4,953,341</u>

