

**Extern Group Consolidated
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2024**

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

**Extern Group Consolidated
Company Limited by Guarantee
Table of Contents
Year Ended 31 March 2024**

Reference and Administrative Details of the Charity	3
Trustees' Annual Report	4
Independent Auditor's Report to the Members	24
Consolidated Statement of Financial Activities	28
Company Statement of Financial Activities	29
Consolidated Statement of Financial Position	30
Company Statement of Financial Position	31
Consolidated Cash Flow Statement	32
Company Cash Flow Statement	33
Notes to the Financial Statements	34-51

**Extern Group Consolidated
Reference and Administrative
Details of the Charity
Year Ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Chair	Aideen D'Arcy (from 23 November 2023) Allen McCartney (retired 23 November 2023)
Other Directors	Ian McAvoy Stephen Leach Eavann Murphy Dr Joan Broder (appointed 1 January 2024) Paul Doran (appointed 1 January 2024) Stephen O'Boyle (appointed 23 December 2023) Jim Daly (resigned 23 November 2023)
Company Secretary	Colin Hayburn (from 23 November 2023) Stephen Leach (until 23 November 2023)
Management Team	Colin Hayburn, CEO Leslie Ann Scott, COO (from May 2023) Jonathan Carroll, Director of People and Organisational Development Pauline Flynn, Director of Finance and Corporate Services Sharon Hearty, Director of Policy and Development Deirdre O'Driscoll, Director of Services Rol
Principal Bankers	Bank of Ireland 1 Donegall Square South Belfast BT1 5LR
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
Year Ended 31 March 2024**

THE TRUSTEES ANNUAL REPORT

The Trustees present their report to accompany the Financial Accounts for the year ended 31 March 2024.

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 Northern Ireland 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 Northern Ireland delivers 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

During 2023, the organisation operated with an interim 1-year Strategy led by its new CEO (in post February 2023).

Extern has begun to explore becoming a Trauma Informed Organisation and will formally launch this goal in its new 5-year Strategy, Vision 2030, to be launched in April 2025.

In partnership with the PHA, Extern will extend the existing Needle Syringe Exchange Service (NSES) to an enhanced NSES in Autumn of 2024.

Through funding from RTE Toy Show, Extern established the first Barista Academy for young refugees in Northern Ireland as an extension of its Refugee Support Service. This new initiative meets a growing need to increase educational attainment and access to employment.

Extern Ireland delivers services to support family unity and to empower positive change across 22 counties in Ireland supporting families, young people, people with intellectual disabilities and minority communities.

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

SERVICE DELIVERY

Extern Group is the parent company and services are delivered by the subsidiary companies, Extern Northern Ireland and Extern Ireland.

Extern Northern Ireland Services

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.

ACTIVITY REVIEW 2023-24

Drug, Alcohol and Mental Health Services

Offering services to those who require low threshold support with alcohol and/or drug problems or Mental Health support. These services are provided at various locations throughout Northern Ireland.

The nature of the services are further outlined below.

Alcohol Housing Support is funded through the Public Health Agency (PHA). The team uses an assertive outreach approach to engage with adults who are at risk of homelessness because of problematic alcohol use. The aim is to prevent tenancy breakdown/prevent homelessness and reduce alcohol use to improve health and wellbeing.

Community Needle Exchange is funded by the PHA. The service provides both static and outreach needle exchange in Belfast city centre. The community-based Needle Syringe Exchange Service (NSES) is the first to be delivered by the C&V sector in NI, a new premises for extended services will open in Autumn 2024. This is an exciting development for the PHA and Extern and the new service will be an enhanced needle exchange in Northern Ireland which will include new service initiatives such as Hep C screening, one to one and group work sessions, health clinics, wound care, and mental health support. Many of these new additions will be possible due to the continuum of care provided by Extern services, including the crisis service, Street Injecting Support Service (SISS), Multi-Disciplinary Homeless Support Team (MDHST), Complex Lives and hopefully Extern Homes.

BDACT Connections is funded by the PHA. It is the operational arm of the Belfast Drug and Alcohol Coordination Team (BDACT) and delivers against the Belfast DACT (Drug and Alcohol Connections Teams) action plan, delivering training to local groups and communities and developing initiatives and interventions in line with strategic plans to address drug and alcohol issues at a general population level. 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/ statutory agencies can use to reduce community harms.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Complex Lives Intensive Support Workers consists of two staff members recruited in March 2023 to support the Belfast City Council led Complex Lives initiative. The staff are aligned with Criminal Justice Floating Support and the Street Injecting Support Service (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, and social and financial services with the aim of accessing and maintaining accommodation. Extern is also part of the Complex Lives Multiagency Steering Group and CEO Advisory Group.

Community Crisis Intervention Service (CCIS) is funded through the Mental Health Support Fund from the DoH. It was successfully retendered in 2021 and secured three-year funding from the DoH via Community Foundation NI. The team support those in crisis from Thursday to Sunday evenings inclusive and has recently expanded its remit to include therapeutic and brief interventions in response to identified need in the community. The Extern team also deliver wellness supports such as the walk and talk group which links local people into their community.

Communities In Transition – Shankill is funded by The Executive Office (TEO) and is aimed at improving mental health and wellbeing in specific communities that have a history of paramilitary control and influence. The project develops localised initiatives identified by individuals and groups in the community; to improve awareness of mental health and addiction issues and promote resilience. The project also trains local Community Champions to support them in 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 substance use and develops community access guides to support signposting and self-advocacy.

Communities In Transition – Larne and Carrick is a similar project to the Shankill initiative under the same funder. It delivers localised plans, interventions and supports to improve mental wellbeing and reduce the impact of substance use issues. The project covers a large geographical area and works closely with existing community representatives and programmes to ensure effective in-reach into the community.

Drug Accommodation Support Programme (DASP) is funded through the PHA. This is a multiagency initiative with a 'Harm Support and Reduction' ethos to support People Who Inject Drugs (PWID) and who experience homelessness, to stabilise their use through accessing temporary supported accommodation. The specialist DASP worker liaises closely with hostel staff and local statutory and C&V agencies to advocate for clients who need access to treatment and support. The multi-agency steering group, including NI Housing Executive, PSNI, Public Prosecution Service, Supporting People, Homeless Connect and voluntary hostel providers developed the protocol for this project with the aim of reducing drug related deaths amongst the homeless population.

Extern Harm Reduction Training is primarily funded through the PHA although the Extern specialist team facilitate ad hoc sessions as requested by external providers/agencies. Initially the training on offer was specific to Naloxone administration and supply alongside Train the Trainer sessions for organisations to share with their own staff in the event of a suspected opiate overdose. Legislation regarding the expansion of individuals and professionals who can make a supply of Naloxone is due to change in 2024 and this has increased the number of sessions contracted by the PHA. Other sessions developed by the manager include safer injection, needle exchange and street drugs awareness which have all been devised in response to requests from sector partners who require specialist knowledge. This service will be included in the PHA workforce development tender opening in October 2024.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Family Support and Suicide Prevention Response Services and Crisis Response (Crisis Team) work with service users to address suicidal ideation using accredited and evidence-based interventions to reduce immediate crisis and identify individualised safety plans. 1-1 therapeutic sessions are also offered to clients to address the situational stressors and triggers which impact negatively on mental health. Referrals are accepted from any individual including BHSCT Mental Health Liaison staff and the Primary Care Mental Health teams in Belfast. The service also offers community in-reach to families bereaved through suicide and provides training to local networks around mental health and suicide awareness.

Low Threshold Services are currently delivered within the Northern and Southern Health & Social Care Trust areas. 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 (including needle exchange) within the home and community settings. The service offers an open referral process to individuals who continue to use substances and alcohol and has a high threshold in terms of supporting those who often experience significant chaos in their pattern of use. These services are now contracted until March 2025.

Reach Out is a team funded by the Department for Communities (DfC) and works across West Belfast to target areas of community deprivation by improving mental wellbeing and access to services. Targeted training, complimentary therapies, wellness calendar, drop-in clinics and awareness initiatives are delivered to local individuals, communities, and schools to address issues such as suicidal ideation, self-harm, and alcohol/drug misuse. Through additional funding the team invested in developing the services space to be a trauma informed safe space for the client group and improving engagement.

SISS Social Worker The Street Injecting Support Service worker is funded through a private anonymous donor and works alongside the SISS team to engage and support young people aged 17-25 who are using drugs problematically. The social worker uses person-centred practice to assess the needs of each client to promote access to necessary health and social care services to improve outcomes and reduce drug related harm. Multi-agency partnership working is fundamental to this role which aims to reduce the impact of substance use and increase stability in young people's lives.

Street Injectors Support Service (SISS) is funded through the PHA and Belfast Policing and Community Safety Partnership. Experienced staff with specialist training assertively engage people who inject drugs (PWID) in Belfast city centre, many of whom are also experiencing homelessness, sofa-surfing or rough sleeping. The service also includes collection and disposal of inappropriately discarded injecting equipment and educates clients on how to safely dispose of used needles. Many of the individuals the team support requires signposting to additional support services as they do not engage with any other services and as a result they are often physically unwell and require primary care involvement. This service saves lives and the staff team respond to opiate overdose situations in the city centre on request using Naloxone and CPR while waiting for NIAS response. Engaging with local businesses and stakeholders in the city centre is another important aspect of the service with the aim of reducing stigma, keeping channels of communication open and improving understanding of the issues experienced by the client group.

Step 2 Northern Trust is funded through the PHA and targets those across the Northern Trust area who have insight into their increased use of substance and alcohol use and require support to reduce this. The service uses a counselling led model including brief and psychotherapeutic interventions to examine the reasons for use and introduce more positive coping strategies alongside relapse prevention and signposting/ onward referrals. The service is designed to support the step up/ step down approach which means clients can access additional support from the Low Threshold Team if required. The service also offers structured family interventions for family members, carers etc., who are impacted by a loved one's alcohol/drug use.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Step 2 Southern Trust Partnership is funded through the PHA. Extern are part of a three-Organisation partnership (Ascertainment, Dunlewey) delivering this service across the Southern Trust region. The service was extended until March 2025 with similar goals as the Northern Trust service, and the project aims to reduce harm for those using substances at a mild to moderate level. The partnership approach in this Trust area has been a positive experience due to the collaboration across agencies.

Communities Services

Extern provides a range of services to adults and families. These include homelessness, housing, and refugee support. The nature of the services is further outlined below:

Afghan Resettlement Scheme (ARAP/ACAS) is funded by 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.

Barista Academy is a new initiative funded by Community Foundation Northern Ireland through the RTE Toy Show Grants Programme. Working with 50 young refugees and/or asylum-seeking individuals, the program blends barista training, practical work experience and personalised mentoring to empower young people with vital skills and confidence for in the NI job market.

The Homeless Traveller Project has been operating since January 2017. 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.

Complex Floating Support (CFS) is funded by NI Housing Executive (Supporting People). 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 to prevent the continual cycle of in and out of homelessness.

Dismas House is funded through Supporting People. It is a 14-bed unit providing PBNI Approved Accommodation, supervision, monitoring, and support to a range of service users who have been assessed under statutory frameworks as being of medium to high risk of reoffending, until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

The Innis Centre is funded through Supporting People. It is a purpose built 20-bed unit providing PBNI Approved Accommodation, supervision, monitoring, and support to a range of service users who have been assessed under statutory frameworks as being of medium to high risk of reoffending, until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

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 men and women 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 to meet the needs of the people we support. The hostel has 20 beds including provision to risk manage and support those who are subject to supervision under licenses or other restrictions within PBNI's Approved Premises arrangements.

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. Within their 29 beds, up to 13 of these are allocated to service users who are actively injecting drugs and who are managed and supported within the DASP protocol. In July 2024 Ormeau Centre, in partnership with the PHA, established an onsite needle exchange facility to provide out of hours support to these service users in relation to safer injecting and the reduction of blood borne viruses.

Dispersed Outreach Teams (including Farset, Enniskillen, Newcastle, Mid-Ulster, South-East, North Down and Ards) provides intensive support to individuals who have a range of complex needs and vulnerabilities from geographical areas. 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.

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 tenant's 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 on 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.

Floating Support Services (Criminal Justice) deliver a flexible and responsive service for medium to high-risk service users with an offending history living in the community. The service is funded by Supporting People and aims to support individuals to 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 socialisation and most importantly helps to reduce the risk of re-offending. Interventions are based on the Good Lives Model, building on the individual's strengths and needs.

Frontline Network Counselling was established in January 2022. The project provides counselling services to support individuals within Extern's homelessness services. The service supports individuals to maintain positive mental health, counter social isolation, avoid further offending and manage and sustain their own accommodation.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

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 several screening checks 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.

Multi-Disciplinary Homeless Support Team (MDHST) is jointly funded by NI Housing Executive and Belfast Health and Social Care Trust. 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.

Northern Ireland Refugee Resettlement Service 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 specialised 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.

Refugee Floating Support is funded by NI Housing Executive (Supporting People) 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.

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

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Prisoner Support Project is a partnership programme established and funded by Extern and the DOJ. This programme is in the 2-year pilot stage, having gone live in January 2024. The programme is for individuals who have been subject to short custodial sentences and who are not otherwise supported by PBNI or adherence to court ordered license. With a particular focus on Mental Health and Addiction issues, this 2 stage programme engages service users prior to their release from prison, in the implementation of the “Let’s Talk” programme which is based on Tony Ward’s Good Lives model and which focuses on the different aspects of life that an individual needs to thrive and to avoid reoffending. Following completion of the programme, service users receive continued support, via a warm handover, from a social worker in the community who will work with them for a period of 6 months following release.

Young People and Families

Extern’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 is further outlined below:

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’.

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.

Intensive Support Fostering is an integrated approach between Social Services and Children Looked After Therapeutic Services. It supports a minimum of eight specialist foster placements within the South-Eastern and Belfast Trusts. The programme involves recruiting and training a minimum of 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.

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.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Children Looked After (CLA) Mentoring Support Service is funded by the SPPG. The service operates across Northern Ireland and offers a bespoke and task-focused model of mentoring. The service is available to young people aged 10-18 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.

Moving Forward Moving on is funded by UK Shared Prosperity Fund. This is a transitional mentoring support service for people aged 16+ transitioning into further education, training, or employment. It works with 130+ individuals per year and has a partnership agreement with Business in the Community who provide direct links to employers and support with applications, CVs, and interview techniques.

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 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.

Positive Futures is funded through a private Trust Fund and employs two part-time peer mentors with lived experience to provide mentoring peer support to 60 young people per year through the delivery of OCN qualifications in Peer Mentoring and Personal Development.

Raising Aspirations North Down (DARE Programme) is now entering its third 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.

Strength 2 Strength is funded by the SPPG 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.

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. The service is contracted by four of the five Health Trusts within the NI and Tusla, the Child and Family Agency 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.

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

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

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

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.'

Extern Ireland Services

Family Support Services

Time Out offers immediate crisis response for young people and families when home placements are at risk of breaking down. It also provides planned respite to ensure regular breaks for families and young people experiencing challenges at home or in the community. During these times, staff work with young people to help them develop specific skills related to behaviour, life skills, and self-management. The demand for this service has increased throughout the year, sometimes needing longer or more frequent interventions than the usual four-day breaks. Extern utilises several of its short stay respite centres across the island for these breaks.

Janus provides intensive, one-on-one support for young people when home or foster placements are at risk of breaking down. This service includes planned respite to ensure regular breaks, supporting the wider family unit. An individualised intervention package is developed with the young person and the referring agent to address identified risk behaviours and support the development of positive social, emotional, educational, and physical skills. The primary focus is to help the young person stay within the family setting and avoid entering care. Janus services are available in various regions across Ireland, including Dublin, Cavan/Monaghan, Kildare, Wicklow, Louth, Meath, Galway, Roscommon, the Midlands, Limerick, Clare, and Tipperary.

Youth Support offers a group-based approach to help service users develop pro-social skills. It focuses on participation, group conflict resolution, and cooperation. Issue-based group work sessions help young people identify and reduce risk-taking behaviours. Group respite overnights promote the development of independent skills and provide new learning opportunities. Individual sessions are also available to address specific needs. This service, offered to young people aged 9-14, involves parents to agree on interventions and review progress, and it is delivered in Dublin City North.

Intensive Home Support Service (IHSS) provides intensive home support to families with the aim of keeping children and young people safely in the family home or foster care. This service targets families with significant child protection issues where children are at risk of being taken into care. Referred by Tusla, these families often face complex challenges, including abuse, addiction, mental health issues, criminality, poor attachment, and inadequate parenting capacity. IHSS supports families with children ranging from pre-school age to adolescence in North Dublin, Kildare, and Wicklow.

Youth Justice Services

Bail Supervision Scheme (BSS) uses Multisystemic Therapy (MST) as an alternative to remand for young people up to 17 years old, referred by the Children's Court. Funded by the Department of Justice, BSS has been extended to include a Janus Justice worker for those excluded by MST criteria due to the absence of a stable family home. Extern delivers BSS in Dublin, Limerick, and Cork.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Janus Justice provides intensive support to young people (12-17 years) and young Adults (18-23 years) escalating through the Youth Justice System or assigned a Probation Officer. Referrals come from Juvenile Liaison/Probation Officers. The service focuses on diversional activities and personal development to reduce reoffending and enhance community safety. It operates in Limerick under the “Harder to Reach” element of the YDP Services.

Garda Youth Diversion Project (GYDP) offers early intervention and diversionary activities to young people identified by Garda Juvenile Liaison Officers due to antisocial or criminal behaviour. This project aims to reduce reoffending and enhance community safety through diversional activities and personal development.

Intensive Family Support Service (IFSS) provides intensive home support to families with the aim of keeping children and young people safely in the family home or foster care. This service targets families with significant issues where children are at risk of being influenced by criminality. Families often face complex challenges, including abuse, addiction, mental health issues, criminality, poor attachment, and inadequate parenting capacity. The model is designed to combine a family support and community development approach to service delivery.

Minority Communities

Traveller Primary Health Care supports Traveller community members by providing health information and training. The programme aims to improve physical and mental health outcomes for the Traveller population. Projects operate in both Cavan and Meath.

Addiction Support Services

Problem Gambling aims to prevent and minimise gambling-related harm in Ireland. The project advocates for effective gambling legislation and regulation, promoting responsible gambling. The project provides free online counselling and helpline services to anyone impacted by gambling harm on the island of Ireland.

Intellectual Disability Services

Extern Outreach Support Service (EOSS) works with individuals with intellectual disabilities, helping them participate in community life, develop social and interpersonal skills, and reduce social marginalisation. The service provides tailored individual support plans for each user and offers important respite and support to families.

Extern Disability Respite Service (EDRS) aims to prevent individuals from entering care by supporting those whose home placements are at risk of breaking down or who need additional assistance to develop new skills for a better quality of life. The service also offers essential respite for individuals and their families. Utilising a social care model, EDRS introduces a variety of programmes that help individuals develop skills in independent living, effective communication, and behaviour management.

In partnership with the HSE’s Disability Services and the families of our service users, EDRS works with individuals with disabilities and/or autism who may struggle to integrate into traditional social, educational, or community systems. The goal is to promote a positive home environment, thereby supporting home placements and reducing the risk of long-term residential care. The service emphasises person-centred care, community inclusion, and active citizenship. Regular assessments ensure that the needs of service users are met, and progress is continuously monitored.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

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 Board Sub-committee structure which includes the Innovation and Development Committee (until August 2023), 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 not reserved for the Board many need to be taken between scheduled Board Meetings. In such circumstances, the Chair of Extern Group in consultation with other Board members 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.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

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.

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.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

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

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

In addition, Extern Group uses its corporate and business planning processes to identify corporate and business risks and to identify appropriate management action to mitigate these risks. A key element of this approach to risk management is the regular and evidence-based assessment of the going concern status of the company. The Trustees receive an annual statement of assurance re going concern each year.

Future Plans and Developments

Extern continues to engage with its funding commissioners on the presenting needs of the families and children, young people and adults who engage our services and in partnership.

Extern is in the middle of developing its new 5-year Strategy for launch in April 2025. The CEO and Strategic Leadership Team will continue to engage with all stakeholders: staff, commissioners and service users, on the development of this plan.

As a community and voluntary organisation, our services are trauma aware, and we continue to be committed to meeting the ever-changing needs of our service users without judgement.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

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
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.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

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.
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Extern Group Additional Services

Service	Funder	Description
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.

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.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

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 meets 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 2024**

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.

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 Statement of Financial Position for the year ended 31 March 2024 are set out on pages 28 and 30 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 tables included on page 18 and 19 respectively.

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.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Charitable income/donations have increased by 5% to £23.8m (2023: £22.7m) due to an increase 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 £611k compared to net income of £725k in 2023. The company assets remain strong, with net assets of £9.9m at 31 March 2024 (2023: £9.3m).

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

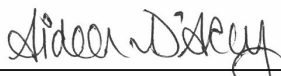
Accounting Practice, Accounting Standards and applicable law. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing 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.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

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



Aideen D'Arcy Extern Group
Chair

Date Approved: 23 January 2025

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2024**

Opinion

We have audited the group and parent charitable company financial statements of Extern Group for the year ended 31 March 2024 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 2024 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 2024**

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 2024**

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 enquired 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

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2024**

- 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.
- 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 to 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

Date: 23 January 2025

**Extern Group - Consolidated
Company Limited by Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Donations & Legacies		137,619	280,719	418,338	331,346
Charitable Activities	3	7,381,973	15,834,921	23,216,894	22,318,812
Other Trading Activities	4	122,529	2,473	125,002	64,596
Gain/Loss on Exchange	5	-	-	-	-
Other Income	5	-	-	-	-
Investment Income	6	1,030	-	1,030	147
	7				
Total Income		7,643,151	16,118,113	23,761,264	22,714,901
Expenditure on:					
Raising Funds	8	142,697	-	142,697	317,847
Charitable Activities	8	9,334,849	13,550,036	22,884,885	21,773,896
Total Expenditure		9,477,546	13,550,036	23,027,582	22,091,743
Unrealised Gain/(Loss) on Exchange		(11,926)	-	(11,926)	19,654
Exchange Rate Gains/(Losses) on Consolidation		(110,329)	-	(110,329)	82,885
Net Income/(Expenditure) before Exceptional Item & Transfers		(1,956,650)	2,568,077	611,427	725,698
Exceptional Item	22	-	-	-	-
Net Income/(Expenditure) after Exceptional Item & before Transfers		(1,956,650)	2,568,077	611,427	725,698
Transfers Between Funds	9/10	2,323,123	(2,323,123)	-	-
Net Movement in Funds		366,473	244,954	611,427	725,698
Reconciliation of Funds					
Funds Brought Forward	9/10	7,523,873	1,813,285	9,337,158	8,611,460
Total Funds Carried Forward		7,890,346	2,058,239	9,948,585	9,337,158

The notes on pages 34-50 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.



Aideen D'Arcy
Extern Group Chair

Date: 23 January 2025

Extern Group
Company Limited by Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2024

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Income from:				
Donations & Legacies	15,102	-	15,102	220,952
Charitable Activities	34,673	141,153	175,826	222,565
Gain/Loss on Exchange	-	-	-	-
Corp. Charge - Extern Ireland	1,863,896	-	1,863,896	1,620,002
Corp. Charge - Extern N. Ireland	1,101,822	-	1,101,822	1,244,416
Total Income	3,015,493	141,153	3,156,646	3,307,935
Expenditure on:				
Raising Funds	142,697	-	142,697	317,847
Charitable Activities	2,913,046	150,583	3,063,629	3,027,532
Total Expenditure	3,055,743	150,583	3,206,326	3,345,379
Unrealised Gains/(Losses) on Exchange	(14,459)	-	(14,459)	6,211
Net income/(expenditure)	(54,709)	(9,430)	(64,140)	(31,233)
Transfers Between Funds	(796)	796	-	-
Net Movement in Funds	(55,505)	(8,634)	(64,139)	(31,233)
Reconciliation of Funds				
Total Funds Brought Forward	(259,079)	8,634	(250,445)	(219,212)
Total Funds Carried Forward	(314,584)	-	(314,584)	(250,445)

The notes on pages 34-50 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 2024**

	Notes			
Fixed assets				
Tangible Assets	13	3,786,845	3,953,716	
Intangible Fixed Assets	14	-	-	
Total Fixed Assets		3,786,845	3,953,716	
Current assets				
Debtors	15	2,485,701	2,801,085	
Cash at Bank and in Hand		7,078,675	6,344,798	
Total Current Assets		9,564,376	9,145,883	
Liabilities				
Creditors: Falling due within one year	16	(3,402,636)	(3,385,704)	
Total Assets less Current Liabilities		9,948,585	9,713,895	
Creditors: Falling due more than one year	17	-	(376,737)	
Net assets		9,948,585	9,337,158	
Funds employed				
Restricted Funds	9	2,058,329	1,813,285	
Unrestricted General Funds	10	3,478,892	4,064,162	
Unrestricted Designated Funds	10	4,411,454	3,459,711	
		9,948,585	9,337,158	

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



Aideen D'Arcy
Extern Group Chair

23 January 2025

 Date

Company Registration: NI618684

The notes on pages 34-50 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 2024

	2024	2023
	£	£
Fixed assets		
Tangible Assets	2,351	4,027
Intangible Assets	-	-
Total Fixed Assets	2,351	4,027
 Current assets		
Debtors	211,458	217,979
Cash at Bank and in Hand	241,932	197,068
Total Current Assets	453,390	415,047
 Liabilities		
Creditors: Falling due within one year	(770,325)	(669,519)
 Total Assets less Current Liabilities	(314,584)	(250,445)
 Creditors: Falling due more than one year	-	-
 Net assets	(314,584)	(250,445)
 Funds employed		
Restricted Funds	-	8,634
Unrestricted General Funds	(314,584)	(259,079)
Unrestricted Designated Funds	-	-
	(314,584)	(250,445)

**Extern Group - Consolidated
Company Limited by Guarantee
Statement of Cash Flow
For the Year Ended 31 March 2024**

	Notes	2024 £	2023 £
Cash used in Operating Activities	24	1,139,655	931,626
Cash flows from Investing Activities			
Interest Income		1,030	147
Interest Paid		(22,875)	(27,539)
Purchase of Tangible Fixed Assets		(18,900)	(30,734)
Purchase of Intangible Fixed Assets		-	-
Proceeds from sale of Fixed Assets		-	-
Cash provided by (used in) Investing Activities		(40,745)	(58,126)
Cash flows from Financing Activities:			
Repayment of Borrowing		(461,067)	(83,183)
Cash used in Financing Activities		(461,067)	(83,183)
Increase/(Decrease) in Cash and Cash Equivalents in the year		637,843	790,317
Exchange Rate and consolidation Movements		96,034	56,890
Cash and Cash Equivalents at the beginning of the year		6,344,798	5,497,591
Cash and Cash Equivalents at the end of the reporting period	25	7,078,675	6,344,798

Extern Group
Company Limited by Guarantee
Statement of Cash Flow
As at 31st March 2024

	2024	2023
Notes	£	£
Cash used in Operating Activities	44,864	(67,965)
Cash flows from Investing Activities		
Interest Income	-	-
Interest Paid	-	-
Purchase of Tangible Fixed Assets	-	(3,065)
Purchase of Intangible Fixed Assets	-	-
Cash provided by (used in) investing activities	-	(3,065)
Cash flows from Financing Activities:		
Repayment of Borrowing	-	-
Cash used in Financing Activities	-	-
Increase/(Decrease) in Cash and Cash Equivalents in the year	44,864	(71,030)
Cash and Cash Equivalents at the beginning of the year	197,068	268,098
Cash and Cash Equivalents at the end of the reporting period	241,932	197,068

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

1) Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimating 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.

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.

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.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

1) Accounting Policies- (continued)

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

...
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.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

1) Accounting Policies- (continued)

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 of 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 instruments 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.

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.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

1) Accounting Policies- (continued)

o) 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.

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 2024**

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

	2024	2024	2024	2023
	Unrestricted	Restricted	Total Funds	Total
	£	£	£	£
Donations	22,959	2,800	25,759	217,339
Other Fundraising and Donations	25,343	277,919	303,262	11,868
Sundry Income	89,317	-	89,317	102,139
	137,619	280,719	418,338	331,346

The 2023 total of £331,346 was split as £324,579 unrestricted and £6,767 restricted.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

4. Income from Charitable Activities

	2024	2024	2024	2023
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Statutory Agencies:				
Department of Justice – Core	-	-	-	55,000
Department of Justice – NI Prison Service	62,990	-	62,990	31,120
Health & Social Care Board	222,660	336,448	559,108	489,577
Public Health Agency	1,150,167	696,759	1,846,926	1,690,987
Northern Health & Social Care Trust	62,400	-	62,400	70,200
Belfast Health & Social Care Trust	322,474	28,027	350,501	422,511
Western Health & Social Care Trust	1,185,015	-	1,185,015	1,125,701
South Eastern Health & Social Care Trust	723,843	-	723,843	648,248
Southern Trust	7,800	-	7,800	-
Education Authority	391,680	-	391,680	384,480
Northern Ireland Housing Executive	1,192,485	485,287	1,677,772	1,308,213
NIHE – Supporting People	-	2,750,302	2,750,302	2,812,718
Department for the Economy / European Social Fund	-	4,597	4,597	301,622
SEUPB	-	(15,439)	(15,439)	(51,582)
Tusla	-	6,493,857	6,493,857	6,263,590
HSE	-	1,777,402	1,777,402	1,839,160
Irish Youth Justice Service	-	756,610	756,610	730,710
Department of Children & Youth Affairs	1,953,796	211,560	2,165,356	2,047,789
Department for Communities	-	1,026,756	1,026,756	1,088,776
The Executive Office	-	220,910	220,910	179,269
National Lottery Community Funding	-	-	-	27,278
Community Foundation NI	-	174,279	174,279	207,306
Barnardos	8,600	-	8,600	10,250
Others	9,360	2,510	11,870	2,000
Bangor Alternatives NI	-	23,420	23,420	22,999
NISCC	16,713	138,643	155,356	153,316
UKSPF	-	321,915	321,915	-
Councils:				
Belfast City Council	-	47,232	47,232	47,464
Fermanagh & Omagh District Council	-	-	-	1,368
Limerick City Council	-	131,381	131,381	135,354

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
4. Income from Charitable Activities				
Other:				
Kildare County Council Grant	-	1,297	1,297	5,418
Gems NI Ltd	-	-	-	6,104
St Martins In The Fields	-	82,359	82,359	59,637
Premier Lotteries Ireland	-	18,770	18,770	17,426
Problem Gambling (Other)	4,332	46,769	51,101	71,803
Civil Service Charities Fund	-	-	-	17,144
Erasmus	-	19,739	19,739	20,191
British Red Cross	580	-	580	1,000
Homeless Connect	4,114	-	4,114	4,016
Voice of Young People in Care	-	-	-	525
NIACRO	-	20,060	20,060	4,585
T-Met	-	-	-	630
William A Cadbury Charitable Trust	-	-	-	30,000
Avenue Recycling	-	-	-	2,936
RSPB/Lough Erne Landscape Partnership	-	-	-	2,800
Victoria Homes Trust	-	-	-	2,000
The Albert Hunt Trust	-	-	-	5,000
Probation Board for Northern Ireland	-	-	-	2,278
Other Funders	62,964	33,471	96,435	17,895
	7,381,973	15,834,921	23,216,894	22,318,812

The 2023 total of £22,318,812 was split as £7,172,011 unrestricted and £15,146,801 restricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

5. Income from Other Trading Activities

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total Funds 2023 £
Client contribution	122,529	2,473	125,002	64,596
Gain/Loss on Exchange	-	-	-	-
Other	-	-	-	-
Total	122,529	2,473	125,002	64,596

The 2023 total of £64,596 was all unrestricted.

6. Other Income

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total Funds 2023 £
Gain/Loss on Disposals	-	-	-	-
Total	-	-	-	-

The 2023 total of £nil was all unrestricted.

7. Income from Investments

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total 2023 £
Bank Interest	1,030	-	1,030	147
	1,030	-	1,030	147

The 2023 total of £147 was all unrestricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

8. Expenditure on Charitable Activities	2024		2023	
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Staff Costs - Payroll	6,418,552	10,504,960	16,923,512	16,387,548
Staff Costs - Non Payroll	250,658	589,085	839,743	823,897
Direct Service User Costs	195,762	681,986	877,748	741,543
IT and Communications	766,571	317,075	1,083,646	703,744
Premises and Utilities	864,975	620,039	1,485,014	1,472,134
Training Costs	(3,769)	185,278	181,509	224,316
Fleet Costs	60,214	277,947	338,161	384,454
Overheads	427,671	296,775	724,446	670,678
Legal & Professional	296,806	40,879	337,685	431,900
Finance Costs	27,707	4,071	31,778	34,360
Depreciation	148,040	5,198	153,238	198,589
Governance	24,359	26,743	51,102	18,273
Other	-	-	-	307
	9,477,546	13,550,036	23,027,582	22,091,743

The cost of raising funds of £142,697 has been included within the various totals above.

The 2023 total of £22,091,743 was split as £9,288,851 unrestricted and £12,802,892 restricted.

9. Restricted Funds	Funds as at 01/04/2023	Incoming Resource	Resources Expended	Transfers	Funds as at 31/03/2024
	£	£	£	£	£
NIHE - Supporting People	477,836	2,750,303	(2,387,753)	(401,375)	439,011
Northern Ireland Housing Executive	111,109	485,286	(377,203)	(88,186)	131,006
Department for Communities	-	1,026,756	(947,634)	(79,122)	-
Department for the Economy/Extern Works	-	4,597	(2,117)	(2,480)	-
SEUPB	-	(15,439)	(407)	15,846	-
Tusla (NI Contract)	-	49,686	(30,381)	(19,305)	-
St Martin In The Fields	373	82,359	(70,072)	(11,537)	1,123
Belfast Health & Social Care Trust	21,566	28,027	(31,751)	(9,074)	8,768
Health & Social Care Board	18,762	336,448	(268,971)	(49,591)	36,648
Public Health Agency	(44,726)	696,758	(564,516)	(130,732)	(43,216)
The Ireland Funds	4,550	-	-	-	4,550
The Executive Office	(8,841)	220,910	(195,525)	(32,194)	(15,650)
Bangor Alternatives	9,849	23,420	(20,391)	(3,614)	9,264
Community Foundation NI	(39)	174,279	(145,659)	(36,724)	(8,143)
UKSPF	-	321,915	(274,316)	(47,822)	(223)
NIACRO	-	20,060	(16,961)	(3,099)	-
Other income (NI)	-	304,145	(261,311)	(6,948)	35,886
Belfast City Council	6,475	47,232	(47,232)	-	6,475
Tusla (ROI contracts)	900,440	6,444,171	(5,231,557)	(887,708)	1,225,346
Department of Justice (YDP)	-	756,610	(735,717)	(118,783)	(97,890)
Department of Justice (IFSS)	-	211,560	(172,149)	(39,411)	-
Department for the Economy / ESF	-	-	31,561	(31,561)	-
HSE	25,343	1,777,402	(1,469,320)	(286,445)	46,980
Limerick fundraising	1,457	-	-	-	1,457
Limerick County Council	22,519	131,381	(112,646)	(18,739)	22,515
Kildare County Council	2,182	1,297	(1,297)	-	2,182
Problem Gambling Ireland	2,554	65,539	(66,173)	(1,947)	(27)
Department of Children/EDIY	3,600	-	-	-	3,600
Erasmus	-	19,739	(9,638)	(10,101)	-
Other income (ROI)	3,283	12,519	(5,912)	(2,474)	7,416
JP McManus Capital Fund	246,359	-	(5,198)	-	241,161
NI Social Care Council	32,044	141,153	(129,790)	(19,997)	23,410
Moving Forward Moving On	(23,410)	-	-	-	(23,410)
Total	1,813,285	16,118,113	(13,550,036)	(2,323,123)	2,058,239

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 2024**

10. Unrestricted Funds

	Unrestricted Funds as at 01/04/2023 £	Incoming Resource £	Resources Expended £	Exchange rate Gain/loss on Consolidation £	Transfers £	Unrestricted Funds as at 31/03/24 £
General Funds	4,064,162	7,624,251	(9,281,036)	(110,329)	1,162,944	3,459,992
Designated Capital Funds	3,453,487	18,900	(157,609)	-	-	3,314,778
Designated Critical Maintenance	-	-	-	-	529,722	529,722
Designated Prisoner Support Project	-	-	(50,827)	-	590,457	539,630
Designated Lease Exit Costs	-	-	-	-	40,000	40,000
Designated Revenue Funds	6,224	-	-	-	-	6,224
Total	7,523,873	7,643,151	(9,489,472)	(110,329)	2,323,123	7,890,346

Exchange loss on consolidation amounts to £110,329.

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.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

11. Analysis of net assets between funds

Fund balances at 31 March 2024 are represented by:

	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	3,786,845	-	3,786,845
Net Current Assets	4,103,501	2,058,239	6,161,740
Long Term Liabilities	-	-	-
Total Net Assets	7,890,346	2,058,239	9,948,585

12. Taxation

No provision for corporation taxation is required for the year ended 31 March 2024 (2022/23 - Nil).

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

13. Tangible fixed assets

	Brought forward 01/04/2023	Additions	Disposals	FX adjustments	Carried forward 31/03/24
Cost or Valuation	£	£	£	£	£
Long Leasehold and Freehold Property	5,033,589	-	-	(34,191)	4,999,398
Alterations to long leasehold and freehold premises	1,725,110	-	-	-	1,725,110
Fixtures & Fittings	796,853	18,900	-	(1,867)	813,886
Long-Life Equipment	545,071	-	-	(997)	544,074
Computer Equipment	1,179,407	-	-	(4,807)	1,174,600
Short Leasehold Improvements	338,170	-	-	(4,678)	333,492
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	447,531	-	-	(1,012)	446,519
Total	10,252,241	18,900	-	(47,552)	10,223,589
	Brought forward 01/04/2023	Depreciation Charge	Depreciation on Disposal	FX adjustments	Carried forward 31/03/24
Depreciation	£	£	£	£	£
Long Leasehold and Freehold Property	1,342,347	100,266	-	(1,820)	1,440,793
Alterations to long leasehold a freehold premises	1,549,034	29,246	-	-	1,578,280
Fixtures & Fittings	719,895	18,892	-	(1,806)	736,981
Long-Life Equipment	543,806	1,082	-	(896)	543,992
Computer Equipment	1,176,709	1,676	-	(4,807)	1,173,578
Short Leasehold Improvements	338,170	-	-	(4,678)	333,492
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	441,302	2,076	-	(1,012)	442,366
Total	6,297,773	153,238	-	(15,019)	6,435,992
	Brought forward 01/04/2023	Net Additions /Disposals	Net Depreciation on Disposal	FX adjustments	Carried forward 31/03/24
Net Book Value	£	£	£	£	£
Long Leasehold and Freehold Property	3,690,588	-	(100,266)	(32,371)	3,557,951
Alterations to long leasehold and freehold premises	176,076	-	(29,246)	-	146,830
Fixtures & Fittings	76,942	18,900	(18,892)	(61)	76,889
Long-Life Equipment	1,183	-	(1,082)	(101)	-
Computer Equipment	2,698	-	(1,676)	-	1,022
Short Leasehold Improvements	-	-	-	-	-
Leased Motor Vehicles	-	-	-	-	-
Motor Vehicles	6,229	-	(2,076)	-	4,153
Total	3,953,716	18,900	(153,238)	(32,533)	3,786,845

All tangible assets are held for direct charitable purposes.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

14. Intangible fixed assets

	Brought forward 01/04/2023	Additions	Disposals	Carried forward 31/03/2024
Cost or Valuation	£	£	£	£
Intangible Assets	187,111	-	-	187,111
Total	187,111	-	-	187,111

	Brought forward 01/04/2023	Depreciation Charge	Depreciation on Disposal	Carried forward 31/03/2024
Amortisation	£	£	£	£
Intangible Assets	187,111	-	-	187,111
Total	187,111	-	-	187,111

	Brought Forward 01/04/2023	Net Additions /Disposals	Net Depreciation on Disposals	Carried forward 31/03/2024
Net Book Value	£	£	£	£
Intangible Assets	-	-	-	-
Total	-	-	-	-

15. Debtors

	Group		Parent	
	2024	2023	2024	2023
	£	£	£	£
Sundry Debtors	2,465	1,956	-	-
Trade Debtors	1,341,296	1,499,692	2,150	60,520
Accrued Income	1,011,367	1,074,249	7,487	26,401
Prepayments	130,573	225,188	78,190	129,361
Amounts owed from Extern Ireland	-	-	123,631	1,697
	2,485,701	2,801,085	211,458	217,979

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

16. Creditors	Group		Parent	
	2024	2023	2024	2023
	£	£	£	£
Accruals and other creditors	1,012,538	1,072,822	319,774	116,619
Trade Creditors	202,951	246,086	57,865	32,784
Deferred Income	1,804,454	1,678,766	9,379	-
Tax and Social Security	382,693	303,700	44,782	45,544
Charity Bank loan for Extern Homes Project	-	8,638	-	-
Bank Term loan on Hydepark House	-	75,692	-	-
Amounts due to Extern Northern Ireland	-	-	338,526	474,573
	3,402,636	3,385,704	770,325	669,519

(i) Movement on deferred income

	Group		Parent	
	2024	2023	2024	2023
At Start of Year	1,678,766	1,247,313	-	140,000
Arising During Year	1,804,454	1,678,766	9,379	-
Applied During Year	(1,678,766)	(1,247,313)	-	(140,000)
At end of year	1,804,454	1,678,766	9,379	-

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

	Group		Parent	
	2024	2023	2024	2023
	£	£	£	£
Charity Bank loan for Extern Homes Project	-	299,295	-	-
Bank Term Loan on Hydepark House	-	77,442	-	-
	-	376,737	-	-

(i) Bank Term Repayments:

	Group		Parent	
	2024	2023	2024	2023
	£	£	£	£
Due within one year	-	84,330	-	-
In the second to fifth years inclusive	-	132,943	-	-
After 5 years	-	243,794	-	-
	-	461,067	-	-

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

18. Lease commitments

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

	2024		2023	
	Land & Buildings	Other	Land & Buildings	Other
Operating leases which expire within one year	320,204	6,582	380,012	2,954
In the Second to fifth years inclusive	217,835	86,952	123,266	102,515
	538,039	93,534	503,278	105,469

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:

	2024	2023
	No.	No.
Number of staff		
Administrative/Support Service Staff	55	53
Project Staff	445	445
	500	498

	2024	2023
	£	£
Wages and Salaries	14,638,625	14,071,691
Social Security Costs	1,318,253	1,350,751
Other Pension & Health Insurance Costs	966,633	947,745
	16,923,511	16,370,187

Employee Emoluments	2024	2023
	No.	No.
£60,000 - £69,999	6	3
£70,000 - £79,999	4	4
£80,000 - £89,999	1	2
£90,000 - £99,999	-	-
£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 £521,000 (2022/23: £453,634)

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

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

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 £966,633 (2023: £947,745).

At the year- end contributions amounting to £79,598 (2023: £97,042) 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

	2024	2023
	£	£
Net income for the reporting period (as per the SOFA)	611,427	725,698
Depreciation on fixed assets	153,238	198,590
(Increase)/Decrease in Debtors	315,384	745,490
Increase/(Decrease) in Creditors	16,932	(758,311)
(Profit)/Loss on Disposal	(2,533)	(13,444)
Interest income	(1,030)	(147)
Interest charge	31,778	27,539
Loss on exchange	14,459	6,211
	<u>1,139,655</u>	<u>931,626</u>

25. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash at bank and in hand	7,078,675	6,344,798
Bank Loan	-	(461,067)
	<u>7,078,675</u>	<u>5,833,731</u>