



Extern Group  
Company Limited by Guarantee  
Trustees' Report & Financial Statement  
Year End 31 March 2025

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

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Reference and Administrative  
Details of the Charity  
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<b>Chair</b>	Dr Lynne McMordie (interim Chair from 21 November 2025) Aideen D'Arcy (Chair from 15 April 2025, resigned 21 November 2025) Shane McLaughlin (interim Chair from 25 January 2025 until 15 April 2025) Ian McAvoy (resigned 25 January 2025)
<b>Other Trustees'</b>	Stephen Leach (resigned 12 October 2025) Noreen Wright Stephen McCormick (appointed 23 January 2025, resigned 21 November 2025) Dr Joan Broder (appointed 15 April 2025) Niall O'Sullivan (appointed 15 April 2025, resigned 21 November 2025) Marian Quinn (appointed 15 April 2025) Tony O'Donovan (appointed 17 June 2025) Paul Doran (resigned 19 June 2025) Fiona McGinley (appointed 23 September 2025)
<b>Company Secretary</b>	Lesie Ann Scott (appointed 15 April 2025) Ian McAvoy (resigned 23 January 2025)
<b>Management Team</b>	Colin Hayburn (to November 2024) Leslie Ann Scott, CEO (from December 2024) Leslie Ann Scott, COO (to November 2024) Jonathan Carroll, Director of People and Organisational Development Pauline Flynn, Director of Finance and Corporate Services Kieran Murphy, Interim Director of Finance and Corporate Services (from January 2025) Sharon Hearty, Director of Communications, Engagement and Partnerships Deirdre O'Driscoll, Director of Services Ireland Mal Byrne, Director of Mental Health and Addictions Services (from April 2024) Emma Purdon, Director of Communities and Family Services (from April 2024)
<b>Principal Bankers</b>	Bank of Ireland 1 Donegall Square South Belfast BT1 5LR
<b>Principal Solicitors</b>	Worthingtons Solicitors 24-38 Gordon Street Belfast BT1 2LG
<b>Auditors</b>	Moore NI Donegall House 7 Donegall Square North Belfast BT1 5GB
<b>Registered Office</b>	Hydepark House 3 McKinney Road Newtownabbey BT36 4PE
<b>Company Reg. No. Charity No. HMRC Charity Commission No.</b>	NI618684 NI00263 NIC103226

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**Annual Trustees' Report**

The Members of the Board ("Trustees") present their report to accompany the Financial Accounts for the year ended 31 March 2025.

The Members of the Board confirm that this 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, Objectives and Activities**

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.

Extern is a Community & Voluntary organisation, its primary purpose is to provide services across the island of Ireland to support adults, young people, families and children who are:

- Facing family breakdown
- Dealing with addictions
- Impacted by suicide and poor mental health
- Living with past offences or in the criminal justice system
- Experiencing homelessness
- Children looked after
- Engaged in alternative education and employability supports
- Minority Communities and Members of the Traveller Community
- Living with neurodiversity

**Extern's Strategic Direction and Transition to a New Five-Year Strategy**

Extern is commissioned by public sector bodies and government departments across the island of Ireland to deliver a range of vital community services.

From April 2024 to March 2025, Extern operated under a Strategic Direction Plan designed to guide the organisation through a transitional year ahead of the launch of its new five-year strategy in April 2025.

This Strategic Direction Plan served as the foundation for the development of the 2024–2025 Operations Plan.

At the beginning of the year, Extern made a firm commitment to the cornerstone of its forthcoming strategy: to become a fully Trauma-Informed Organisation by the end of the 2025–2030 strategic period.

To support this transformational goal, Extern introduced a transitional Vision, Mission, and Values framework. This interim framework is designed to guide the organisation's culture, operations, and strategic development as it moves towards the new five-year strategy.

**Our Vision**

Extern will lead in the innovation of trauma informed services to meet the growing complex needs of people who face exclusion, isolation and injustice.

**Our Mission**

To establish meaningful connections with families, young people and individuals who are most marginalised in our society.

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To build resilience and create pathways to safety, stability, security and a new future for the people we support through a continuum of service delivery. We will be an advocate on their behalf.

**Our Values**

Our values have changed in consultation with staff, and they are an expression of our commitment to becoming a fully Trauma Informed Organisation and reflect the five core principles of trauma informed practice.

**Safety**

We will prioritise and care about the physical, psychological, and emotional safety of our staff and service users.

**Choice**

We will uphold our belief in the freedom of choice. Choice is having options, honouring the rights and responsibilities of everyone we connect with.

**Collaboration**

We will collaborate with openness and transparency. Every encounter will be a respectful partnership for the effective delivery of our service. Through collaboration in advocacy, we seek to become more effective in influencing policy and bringing about positive societal change.

**Trustworthiness**

We will ensure our governance, clear policies, procedures and behaviours underpin integrity and respect amongst staff, service users and funding partners.

**Empowerment**

We will encourage people to achieve their personal goals by providing guidance and support. When people become empowered, they have a sense of purpose, self-belief, feel valued and have a voice in decision-making, at individual and organisation level.

**Six strategy pillars with key objectives**

The following areas of strategic focus guides the work of Extern in this reporting period.

**Strategy Pillar 1**

**The People we Support**

We will continue to create the conditions to ensure the people who use our services experience a meaningful and non-judgemental connection with our experienced staff who will meet them where they are at and support successful outcomes.

**Objectives**

Establish meaningful connections with society's most marginalised and advocate with and on their behalf.

Cultivate a safe, inviting, and respectful atmosphere within our services.

Work alongside service users to identify desired outcomes from our services, prioritising their insights and experiences as we create pathways to treatment and wellbeing, education, employment and housing

Establish a service user engagement forum to ensure service users' voices are heard in the development of services

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**Strategy Pillar 2**

**Our Services**

We will critically analyse each of Extern's service areas and develop a new strategy for each of our eight service specialisms

<b>Objectives</b>
Design and deliver innovative, high-quality services
Monitor the effective and efficient delivery of services to ensure they meet the needs of our service users and commissioner strategies
Measure and communicate outcomes in agreement with our service users and commissioners to impact positive societal change
Harness data and insights to develop a continuum of services and seek opportunities to partner with other organisations

**Strategy Pillar 3**

**Our Commissioner Funders**

Our commissioners are our strategic partners in developing innovative, effective services. We will manage funds with integrity and transparency ensuring value for money through our service delivery.

<b>Objectives</b>
Nurture relationships with commissioners grounded in trust, respect and integrity
To be more than a contractor, to be a valuable partner
Deeply align our services with our commissioners' strategies, responding proactively
Share data and insight from services and research to inform commissioners to support the innovation, development and funding of future policy and services.

**Strategy Pillar 4**

**Our People**

Our staff and volunteers are trusted partners in the delivery of our services. We will focus on making Extern a great place to work, developing, retaining and attracting a diverse, highly skilled, and motivated team.

<b>Objectives</b>
Foster a culture where staff and volunteers are respected, supported and empowered
Deepen staff engagement and staff welfare through staff forums
Involve staff in strategic decision making and ensure transparency and clarity in all communications
Prioritise staff wellbeing in line with the new trauma informed values

**Strategy Pillar 5**

**Our Thought Leadership, Research and Policy Focus**

We recognise the value of service data, evidence-based insight and the voice of the service user experience as being integral to informing and influencing policy and strengthening our engagement with policy makers and key officials and elected representatives

<b>Objectives</b>
Deepen our engagement and understanding of all laws and policies impacting our service users and advocate on their behalf

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Seek to engage and influence policy makers with evidence-based insight and grow our reputation as a trusted voice for change to support service users and the communities we support.
Initiate and cultivate partnerships with academic entities to explore independent research for deeper insights on the impact of our service users
Continue to develop Extern's Practice Development Unit in its delivery of training and development of social workers in Northern Ireland

**Strategy Pillar 6**

**Our Governance and Sustainability**

<b>Objectives</b>
Deepen transparency and efficiency in our governance and services to ensure Extern is sustainable economically and environmentally.
Operate with best practice in our delivery of services and corporate supports and act with financial propriety in all we do.
Ensure the safety and well-being of service users and staff ensuring they are always our primary focus, and we pledge to respect the integrity of our service users, staff, commissioners and funders.
We will seek to diversify funding and explore new funding channels to delivery on the organisation's strategy.

**Activities - 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 Activity overview**

Extern's NI services are commissioned by Government Departments and Statutory Agencies in Northern Ireland through public procurement processes. These commissioned programmes are delivered in close partnership with commissioner-funders to support the achievement of their strategic objectives and contribute to the outcomes set out in the Programme for Government.

Extern service delivery spanned 54 projects across our eight specialist areas of service provision.

<b>Service Delivery Areas</b>	<b>No of Projects</b>
Supported Accommodation and Homes	16
Harm Reduction and Recovery	12
Mental Wellbeing Supports	7
Family and Youth Supports	9
Racial and Ethnic Minority Supports	3
Education and Employment Supports	5
Care Experienced Children Supports	1
Justice	1
	54

During this reporting period Extern services supported 11, 461 individuals as well as 573 indirect beneficiaries.

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***Harm Reduction and Recovery 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 use 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. This is achieved through using both practical and therapeutic interventions including bespoke harm reduction planning, motivational interviewing and solution focused goals. Advocacy for access to critical health, housing and benefit support is also provided based on the individuals' needs.

**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. Our staff provide training to local groups and communities and with Regional Connections colleagues, develop 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.

**Community Crisis Intervention Service (CCIS)** was successfully retendered in 2021 and secured three-year funding from the DoH via Community Foundation NI. The team supported 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. Staff also delivered wellness supports such as the walk and talk group which links local people to their community.

**Community Enhanced Needle Syringe Exchange Service (NSES)** is funded through the Public Health Agency (PHA). This is the first NSES provided by the Community and Voluntary sector in NI with the aim of providing bespoke harm reduction advice and brief 1-1 interventions to People Who Inject Drugs (PWID). This year staff worked in partnership with statutory consultants and nursing services to offer clinics for hep C testing and treatment and are currently offering blood spot screening for blood borne viruses to all service users. All staff have been trained in offering wound care guidance which in the future will include provision of specific dressings post specialist assessment.

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

**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. Historically, the project developed localised initiatives identified by individuals and groups in the community and trained local Community Champions. The new phase of CIT will focus on the 1-1 interventions delivered with individuals who have on-going experience of mental ill health and / or harmful use of substances as a result of their experiences. There is no maximum engagement period which enables on-going positive change.

**Communities In Transition – Larne and Carrick** is a similar project to the Shankill initiative but initially promoted community collaboration with other local services which were previously less cohesive. 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.

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**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 PHA although ad hoc sessions from external providers/ agencies can be delivered on request as capacity permits. 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. Extern continue to deliver the face-to-face aspect of this training, and it receives very positive feedback from participants. Other sessions developed by the manager include safer injecting, and needle exchange training days which have all been devised in response to requests from sector partners who require specialist knowledge.

**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.

**The Freedom Project** is a new cross community project which operates in the Derry City and Strabane District Council Area and is funded through PeacePlus via the Council. This is an exciting project which delivers group sessions about substance and alcohol use and mental health to individuals and families across the DCSDC and into Donegal. The overarching premise of the funding is to promote resilience and recovery in communities impacted by the NI conflict and to develop positive relationships across the religious divide and to include those from diverse ethnicities to embrace community cohesion.

**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.

**Reach Out** is a team funded by the Department for Communities (DfC) and works across 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. The service offers a host of group interventions which support individuals to integrate socially with others from their community in addition to longer term 1-1 therapeutic sessions.

**SISS Social Worker** is a post that works alongside the SISS team to engage and support young people aged 17-25 who are using drugs problematically. The post was not refunded and closed March 2025.

**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 project supports individuals and families using 1-1 therapeutic interventions which are delivered in the client's own home, or in local community spaces.

**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 works with individuals and their families who require support to reduce increased use of substances/ alcohol using 1-1 therapeutic interventions.

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**Street Injectors Support Service (SISS)** is funded through the PHA and Belfast Policing and Community Safety Partnership. It uses experienced staff with specialist training to assertively engage 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 etc. Many of the individuals the team support, do not engage with any other services and as a result they are often physically unwell and require primary care involvement. The staff team respond to opiate overdose situations in the city centre on request using Naloxone and CPR while waiting for NIAS response and have saved many lives to date. Engaging with local businesses and stakeholders in the city centre is another important function of the team with the aim of reducing tensions, stigma and improving understanding of the issues experienced by the client group.

### ***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/ACRS)** is funded by The Executive Office. This service provides Key Workers to support Afghan families in their transition to their new homes in Northern Ireland. Extern works alongside the same delivery partners as the Northern Ireland Refugee Resettlement Service, as a consortium. Staff are there to offer a wrap-around service for families for each of the new arrivals 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 project funded by Community Foundation Northern Ireland through the RTE Toy Show Grants Programme. This project is working with 50 young refugee and/or asylum-seeking individuals to build capacity, increase confidence and develop skills/qualifications to enhance their ability to access the employment/training workforce in Northern Ireland. This pilot has been externally evaluated with the aim of using evidence/outcomes to support an application for longer term funding.

**Complex Floating Support (CFS)** is funded by NI Housing Executive (Supporting People). The service aims to offer support to those with multiple and 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.

**Dispersed Outreach Teams (including Farset Belfast, Enniskillen, Mid-Ulster)** provides intensive support to individuals who have a range of complex needs and vulnerabilities. These teams are multi-skilled in both engaging with individuals who have complex needs, 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. The Farset Belfast service provides a bespoke facility for Temporary Accommodation in Belfast, with Extern providing appropriate support arrangements alongside our partners at Farset International.

**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.

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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 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. This Counselling Service provided support to 60 service users per year (183 in total) between January 2022 and its closure in December 2024.

**Homes for Ukraine** is funded by The Executive Office. The Homes for Ukraine Scheme in Northern Ireland allows Ukrainian nationals and their immediate family members to apply for permission to come to the UK. 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 (via HSC Trusts). Finally, Extern also completes a follow-up visit to confirm safe arrival and that people have settled into host accommodation.

**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.

**Multi-Disciplinary Homeless Support Team (MDHST Belfast and Southeastern)** is funded by NI Housing Executive and jointly commissioned with Belfast Health and Social Care Trust (for Greater Belfast area). 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, 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.

**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 individual. 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.

**Northern Ireland Refugee Resettlement Service** is funded by The Executive Office. This service has been operating since December 2015. Extern delivers this service alongside partners within a consortium, who operate the provision of specialised resettlement support to individuals and families who have arrived 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 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. There has been

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no new arrivals through this scheme since 2022, however the team are still delivering floating support to families who are settled.

**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 their family, friends, or local community networks. Within the 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 the 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.

**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 to a social worker in the community who will work with them for a period of 6 months following release

**Radius Intensive Tenancy Support** is funded by Radius Housing. In December 2024, Extern commenced a pilot intensive tenancy support service, which supports individuals to sustain their tenancy with Radius Housing. This service utilises evidence-based interventions and an assertive outreach model, which promotes increased effort and targeted approaches towards a person's complex needs that could have an impact on their ability to maintain their tenancies. In order to address these housing issues, we work with the client to examine the root causes and offer interventions and support to help reduce the impact of these, with the view to maximise a person's independence, reducing the impact of a crisis and engaging with local community networks to create longer term supports. Although in its infancy, this service has been well-received by both service users and Radius Housing.

**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.

### ***Family and Youth Supports***

Extern's Young People and Families services are operational from bases across Belfast, Newtownards, Lisburn, Newtownabbey, Derry/Londonderry, Enniskillen, Omagh and Strabane.

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The nature of the services are further outlined below:

**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 to 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.

**Creative Youth Project** is an innovative all Ireland project funded by The Minister for Tourism, Arts, Gaeltacht, Sport and Media in Republic of Ireland. The project works with 20 young people aged 16-24 years, from Greater Belfast and Drogheda, who have multiple and complex needs. The aim is to provide a safe space for young people to tell stories of their lived experience using Theatre of the Oppressed methodology with this culminating in a production in The Mac, Belfast in November 2025 and Drogheda in December 2025.

**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

**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.

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**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 40 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.

**Short Stay Breaks** 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 Family and Children's organisation in the Republic of Ireland. The programme works in partnership with social workers and responds to crisis, offering a sanctuary for young people who need time in a safe place where they can build on their strengths and develop confidence and self-esteem to address a range of issues for managing life challenges.

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

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

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

### **Extern Ireland Services Activity Overview**

#### **Commissioning and Strategic Alignment of Extern's Services**

Extern's Ireland services are commissioned through public procurement processes, its commissioners include Department of Justice, TUSLA – Family and Child Agency, HSE and its Problem Gambling service is funded by a private donor. The commissioned services are delivered in close partnership with our commissioner-funders to support the achievement of their strategic objectives and contribute to the outcomes set out in the Programme for Government.

Extern service delivery spanned 32 projects across our five specialist areas of service provision.

<b>Service Delivery Areas</b>	<b>No of Projects</b>
Young People and Families	18
Youth Justice	9
Traveller Primary Care	2
Disability Services	2
Problem Gambling	1
	32

During this reporting period Extern services supported 1,237 individuals as well as 4,948 indirect beneficiaries.

#### **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.

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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 Safe Haven facilities 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 professional 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, Longford, Westmeath, Laois, Offaly, 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.

**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

**Youth Diversion Project (YDP)** 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, personal development and family support.

**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.

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***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. This year, the project delivered gambling harm prevention talks to 68 schools across 19 counties, reaching over 6,000 students. It is currently the only Youth Gambling Awareness Project in the Republic 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.

**Support Services**

Extern's programme delivery is underpinned by a comprehensive range of Support Services. These services are managed centrally within the Extern Group Company and provide operational and strategic support to both Extern Northern Ireland and Extern Ireland under the terms of a Service Level Agreement.

The scope of Support Services is broad and includes the following key functions:

**Safeguarding** function reports directly to the CEO and a lead Board Member with oversight on safeguarding. The department is responsible for the Safeguarding Strategy; safeguarding operational plan; safeguarding staff training including specialist training e.g. sexual grooming; and tailored safeguarding statements for all services and programmes.

**Finance** function provides services and support on 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 and controls and balances.

**IT & Telecommunications** function provides services and support on IT support; IT hardware; systems software; telecoms and communication networks; cyber security and other protective measures.

**Estates, Fleet and Central Procurement** function provides services and support on 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 and Staff Development** function provides support and services on recruitment, vetting, registration and staff induction processes; employee relations; reward and remuneration; advice, guidance and assistance on all aspects of personnel and human resources management. Comprehensive training and development opportunities are provided to staff based on their role which are facilitated on a face-to-face basis or through our Learning Management System (LMS)

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Practice Development Unit (PDU) / Training function provides support and services including a Practice Learning Centre for social work placements, providing oversight, management and assessment of students, in partnership with Extern services and other partner organisations. Additionally, Extern PDU are commissioned by the Northern Ireland Social Care Council (NISCC) to run the Professional in Practice (PiP) and Voluntary Organisations Communication and Learning Service (VOCALS). These services ensure coordination, communication and representation of the sector, in multiple forums and processes, to enable its contribution to undergraduate and post-graduate social work training.

Quality Assurance, Governance and Audit function provides services and support on internal audits of systems, controls & policy compliance; stakeholder audit co-ordination; safeguarding procedures, policies, training, communications and incident management; risk management, co-ordination and monitoring; and GDPR and Data Protection Services.

Executive Support, Communications, Engagement and Funding Development function provides support and services on Strategic Leadership; Public & Stakeholder Relationship Management; Internal & External Communications Management (PR); Public Affairs; Crisis & Reputation Management; Funding Strategy; and Fundraising support to advance Extern's mission.

### **Our People**

Extern operates a framework for employee information and consultation which complies with the requirements of the Information and Consultation of Employee Regulations 2004.

Extern's workforce is central to the delivery of our mission and the achievement of strategic goals. In partnership with staff, the organisation has committed to becoming a fully Trauma-Informed Organisation by 2030.

During the reporting period, Extern employed:

- 305 in direct service delivery in Northern Ireland
- 226 in direct service delivery in the Republic of Ireland
- 55 in support services (employed by Extern Group and supporting both Extern Northern Ireland and Extern Ireland)

Extern is a Real Living Wage employer across both jurisdictions, reflecting our commitment to fair and equitable employment practices.

Recruitment and retention of skilled and experienced staff remain a key priority. Despite sector-wide challenges, we achieved a staff retention rate over the past year of –

- 85% in Northern Ireland
- 92% in Republic of Ireland

### **Structure, Governance, Strategy, Management of Risk and Finance**

#### **Extern's Leadership Team (Executive) – Key Management**

The day-to-day leadership of Extern is executed by the Strategic Leadership Team (SLT) led by the Chief Executive. The CEO is assisted in the day-to-day leadership by the COO (this post ended on 2 December 2024) and six directors – Director of People and Organisational Development, Director of Finance and Corporate Services, Director of Drug, Alcohol, Mental Health Services and Youth services (West) (NI), Director of Communities and Family Services (NI), Director of Services Ireland and Director of Policy and Development as listed on page 3. Each have a responsibility for an area of its activities, resources, performance and operations. SLT is supported in the operational delivery of its activity by the Operational Leadership Team (OLT) which is made up of senior services and senior corporate support staff.

The Board delegates the day-to-day management of the charity to the CEO and Strategic Leadership Team. The CEO reports to the Group Chair. Neither the [CEO nor any of the executive directors are registered Directors of the Board.

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**Governance**

Governance handbooks for Members of the Board support the Charity Articles by setting out the codes Members are governed by and will adopt in the fulfilment of their responsibility for the activities of the organisation.

The company is limited by guarantee and a registered charity. It is governed by a Board of up to nine Board Members. 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 Nominations and Remuneration Committee (NRC) and the Audit and Risk Committee (ARC) which includes finance. Each committee meets at least four times a year and makes recommendations to the Board for the latter's review and consideration for approval.

The Group Board holds an AGM every 12 months and the members of the Extern NI Board are entitled to attend either in person or online.

Board Members do not receive any remuneration in respect of their services to the charity. Receipted expenses are reimbursed when incurred. The Board Members, who are non-executive, have a diverse range of skills and expertise to support the charity advance its mission with relevant experience in finance, legal, criminal justice, housing, health, children services, business, research and mental health. There are a number of policies in place to complement the Governance Manual to address any issues e.g. Conflict of Interest and Code of Conduct.

From time-to-time urgent decisions on matters reserved for the Board many need to be taken between scheduled Board Meetings. In such circumstances, the Chair of Extern Northern Ireland in consultation with the Chairs of Extern Group and Extern Ireland have 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.

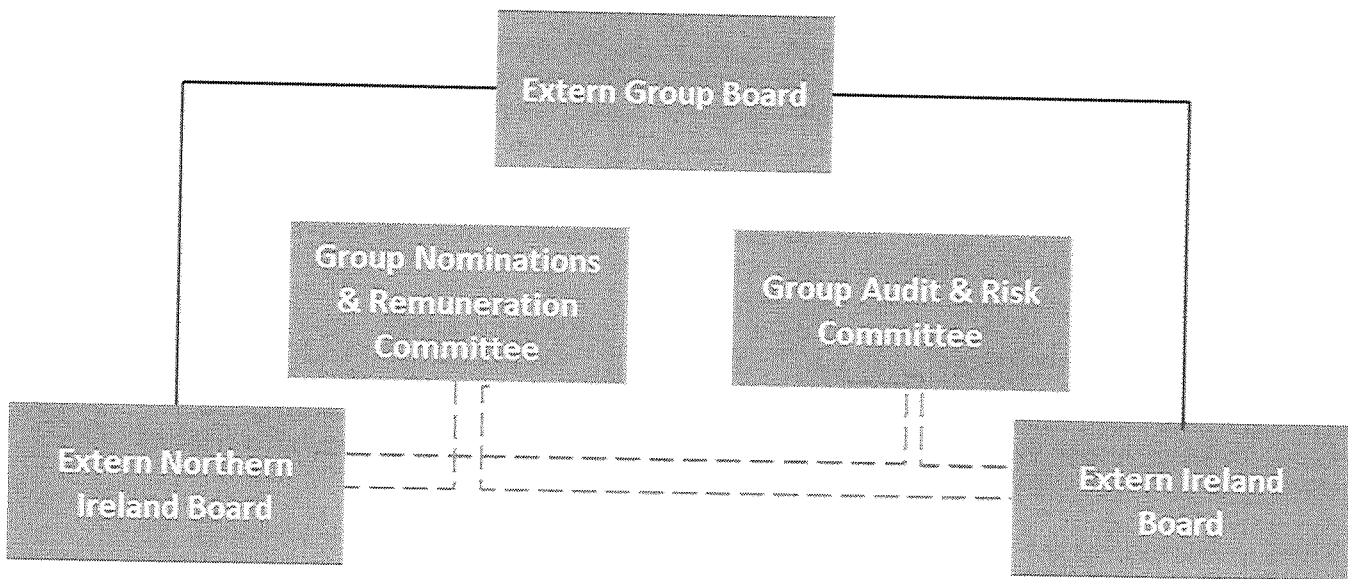
**Holding and Subsidiary Companies**

Extern Northern Ireland was registered in 1978 to administer services in Northern Ireland. Extern Ireland as registered 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.

**Board Structure**

The Group Board is in the process of reviewing its current structure with the aim of streamlining the overall governance of the three companies – Extern Group, Extern Northern Ireland and Extern Ireland.

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### **Board Members' Interests**

In the current year, no Board Member had any interest in any contract undertaken by the organisation.

### **Going Concern**

The Board Members 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.

### **Appointment of Board Members**

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

The appointment of new Board Members is confirmed by election at the following AGM. Board Members 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.

### **Board Member Induction and Training**

New Board Members participate in a structured orientation programme led by the Group Chair and Chief Executive. This induction covers key areas including legal responsibilities under company law, the organisation's Memorandum and Articles of Association, Board composition, decision-making processes, strategic direction, the annual operational plan, financial performance, current programmes and projects, recent annual reports, and an overview of staff and volunteer engagement.

All Board Members are encouraged to deepen their understanding of Extern's work by visiting services aligned with their expertise and location. They are also invited to attend internal and external training opportunities to support their continued development and effectiveness in their governance role.

### **Conflict of Interest**

New Board Members 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 Board Members are requested to submit an annual Declaration of Interest form and to resubmit should their circumstances change during the year, in line with

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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. Board Members 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 interest in land and buildings as at the end of the period exceeded that amount in the balance sheet, but they have sought not 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.

### **Strategy**

The Group Board, with input from both Northern Ireland and Republic of Ireland Board Members, holds overall responsibility for setting the strategic direction of the organisation, approving the budgetary framework, and overseeing major initiatives. The Chief Executive provides regular updates on strategic progress and operational delivery at Board meetings and through ongoing engagement with the Group Chair. This ensures informed, timely decision-making and enables the Board to respond to emerging priorities and adjust plans as needed.

During the reporting period, Extern operated under a one-year strategic plan while undertaking significant work to develop a new five-year strategy, scheduled for launch in April 2025.

### **Future Plans and Strategic Development**

Extern has engaged extensively with commissioner-funders to understand their evolving priorities and strategic direction. This engagement is informing the development of the organisation's new five-year strategy.

As part of this process, eight service logic models have been developed. These models align each service area with societal needs, commissioner strategies, contractual obligations, service user expectations, delivery mechanisms, and impact outcomes. They will serve as a foundation for future service innovation and strategic planning.

Board Members, staff, and service users have played an active role in shaping the strategy through consultation and engagement activities.

Extern remains committed to becoming a Trauma-Informed Organisation by 2030. An action plan is currently being developed to embed trauma-informed principles across the organisation during the lifetime of the new strategy.

Extern successfully secured funding for its first all-island youth initiative, *Creative Youth*, through Creative Ireland, part of the Irish Government's Shared Island Fund. This new service reflects a significant step forward in Extern's strategic ambition to expand and replicate successful service models across both jurisdictions.

### **Learning and Development, Recognition and Remuneration and Staff Support**

Extern's Practice Development Unit (PDU) continues to play a vital role in workforce development. The PDU hosts a Practice Learning Centre for social work placements, providing oversight, supervision, and assessment in collaboration with internal teams and external partners in Northern Ireland.

In this reporting period, the Practice Development Team supported the training and placement in Northern Ireland of 19 social work students, contributing to the development of the future workforce.

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## Reward and Remuneration

Extern continues to review its reward and remuneration offering to ensure it remains an employer of choice and competitive in the markets in which we operate.

## Staff Supports

Staff can access an employee assist service in both jurisdictions which is a free and confidential support programme to help support staff in many aspects of their lives, in and out of the workplace. Extern operates a calendar of health and wellbeing initiatives to support staff.

## Recognition and Accreditation

Extern is proud to have achieved several accreditations that reflect our commitment to excellence, inclusion, and continuous improvement:

- Investors in People (IIP) Silver Award
- Investor in Volunteering accreditation
- Bronze Diversity Charter Mark (NI)
- Currently pursuing Menopause Friendly Employer accreditation

These recognitions affirm our dedication to creating a supportive, inclusive, and high-performing workplace.

## Our Employees with Disability

In keeping with our own ethos, and in full compliance with Equality Legislation, Extern gives equal consideration to applications for employment from persons with a disability. Subsequent employment is contingent upon the capacity of the applicant to adequately fulfil the requirements of the post.

Where an employee acquires a disability, Extern is committed to providing continued employment under the normal terms and conditions, where this is practicable. In addition, Extern makes all reasonable adjustments to ensure that job applicants or employees with a disability are not disadvantaged by their workplace or working practices.

Training and career development is also provided when appropriate and feasible. Staff members with a disability have full access to the facilities and provisions required to enable them to carry out the duties of their position, as far as this is possible, and to opportunities for career progression.

## Volunteering

Extern remains committed to fostering an inclusive and impactful volunteering programme, inspired by the founding spirit of volunteerism that shaped the organisation in the mid-1970s. This commitment is being further strengthened through a dedicated Volunteering Working Group, which plays an integral role in shaping the new five-year strategy.

Volunteers contribute meaningfully across a range of services, enhancing the reach and effectiveness of our programmes. Key areas of volunteer involvement include:

- Telephone Befrienders: Supporting the Criminal Justice Floating Support Service, volunteers provide a friendly and consistent point of contact to help clients combat social isolation as they reintegrate into their communities.
- Mentor Support Volunteers: Working alongside the Mentoring Support Service, volunteers help young people build self-confidence, independence, and essential life skills.
- Volunteer-led Acupuncture Clinics: Delivered in partnership with the Community in Transition and Reach Out Teams, these clinics offer holistic support to individuals in recovery and transition.
- Community Champions: Local volunteers contribute to a variety of community-based initiatives, including men's health programmes and *Embrace*—a cold-water dipping initiative designed to support mental wellbeing and reduce anxiety.

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- Support role: in the support of children, young people and adults with intellectual disability or autism through Extern's Outreach Support Service (EOSS) in Limerick.

### **Management of Risk**

Extern delivers services commissioned by public sector bodies and government departments. These services are delivered under a range of funding contracts and are supported by the organisation's support functions, including HR, Finance, Safeguarding, Data Protection, IT & Cyber Security, and Funding.

The principal risks associated with service delivery include:

- Sustainability of funding
- Safeguarding of service users and staff
- Data protection and cyber security

Extern actively manages these risks through comprehensive corporate and operational risk registers, which are reviewed at each Audit and Risk Committee (ARC) meeting. Updates are provided to the Board by the ARC Chair, ensuring robust oversight and timely mitigation.

Risk management is further strengthened by dedicated processes and experienced personnel, including:

- Tailored safeguarding statements for each service
- Head of Safeguarding
- Head of Quality and Audit
- Data Protection and GDPR Officer
- IT & Cyber Security Manager

Extern is committed to ensuring, as far as reasonably practicable, the health, safety, and welfare of its service users, employees, volunteers, students, and Board Members. This commitment is underpinned by a corporate risk strategy, which includes an assurance framework and a risk management policy that promotes a culture of accountability and vigilance across all levels of the organisation—from frontline staff to the Board. Risk management practices also extend to volunteers, bank staff, students, and subcontractors, ensuring a consistent and inclusive approach.

Extern recognises that a safe and healthy working environment is essential to the nature of its work. Senior managers and Board Members are expected to lead by example, fostering a culture of safety, support, and continuous improvement throughout the organisation. There are several committees at both Board and operational level to ensure the effective management of all risk.

Board Committees include Audit and Risk Committee and Nominations and Remuneration Committee. Extern Committees include Health and Safety and Safeguarding.

On a monthly basis, the Strategic Leadership Team and Operational Leadership Team complete a risk register which incorporates all identified risks. Risk is escalated through Extern's risk escalation procedures.

Through its policies, procedures, and training, Extern strives to ensure that risks are continuously identified, assessed, and appropriately managed. The organisation aims to:

- Foster a culture of openness and encourage the reporting of risks, incidents, and near misses to support organisation-wide learning.
- Provide staff with appropriate training to ensure effective risk management and compliance with regulatory standards and legislation.

The Strategic Leadership Team (SLT) maintains the Corporate Risk Register, which incorporates targets from the Annual Plan aligned to the organisation's strategic objectives.

At the project level, risk is managed through a suite of controls, including the Risk Management Policy, individual and group risk assessments, Lone Working and Safeguarding Policies, and mandatory training delivered during induction and as part of ongoing professional development.

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Extern also engages independent professional firms to conduct internal and external audits, ensuring transparency and accountability. In addition, the Quality & Audit Department carries out planned and unannounced audits to assess compliance and identify opportunities for improvement.

The Safeguarding Committee, led by the Head of Safeguarding, meets quarterly and includes members of the Strategic Leadership Team and a nominated Board Member who reports safeguarding matters to the Board.

The Health & Safety Committee meets up to three times annually to review organisational health and safety practices, including transportation of service users, lone working, incident reporting, and compliance across all premises. This includes environmental risk assessments, fire safety inspections, and adherence to relevant standards such as COSHH and NEBOSH.

Risk management, safeguarding, and health and safety are standing agenda items at all team meetings—from frontline services to the Strategic Leadership Team—ensuring these priorities are embedded across the organisation's operational and strategic delivery.

The Board maintains its own Risk Management Policy Statement, which outlines the organisation's responsibilities and those of individual Board Members in ensuring effective governance and risk oversight.

### **Cyber Security**

In 2024, Extern made an urgent and significant unplanned investment in its IT infrastructure, with a strong focus on enhancing cyber security. This urgent investment was required due to an external ransomware attack on the organisation's IT infrastructure. Thorough investigation confirmed that there was no impact on our financial systems, financial data, or the integrity of our accounting records. All required reporting was completed, including to the regulatory authorities and commissioners. We worked closely with the ICO (Northern Ireland) and DPC (Ireland) throughout the reporting period to contain and manage the situation and the impact. This essential work included the adoption of cloud-based technologies, the implementation of multi-factor authentication, and the introduction of advanced device control systems. An external specialist consultancy was engaged to support the delivery of the development plan. As a result, Extern successfully achieved Cyber Essentials Plus certification, demonstrating its commitment to safeguarding data and strengthening organisational resilience.

This investment was also critical to ensuring Extern continues to meet the cyber security standards required by commissioner and funder contractual obligations.

### **Safeguarding**

Extern developed tailored training programmes to meet the specific needs of individual service areas, including bespoke safeguarding training. A key example was specialist training on sexual grooming, delivered by the Head of Safeguarding to frontline and support staff, students, volunteers, bank workers, and Board Members.

Safeguarding Statements were finalised for all services, and policies and procedures were updated to reflect best practice. Quarterly Safeguarding Committee meetings provided a structured forum to review concerns and implement responsive actions.

Extern also strengthened external partnerships through engagement led by the Head of Safeguarding, promoting awareness of the organisation's service provision and the demographics it supports.

Looking ahead, the Head of Safeguarding will continue to lead the development of a robust safeguarding strategy, reporting to the Services, Safeguarding and Quality Committee (SSQC). This includes analysis of safeguarding data, identification of trends, and promotion of shared learning across the organisation.

### **Reserves Policy**

#### ***Unrestricted Reserves***

At 31 March 2025 Extern Group held £6.7m in unrestricted reserves these are detailed in Note 11 of the Financial Statements, this includes £3.7m of unrestricted designated reserves held for a particular purpose by the trustees. 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

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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***

At 31 March 2025 Extern Group held £3.7m in unrestricted designated reserves these are detailed in Note 11 to the Financial Statements. 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***

At the 31 March 2025 Extern Group held restricted reserves of £2.6m, these are detailed in Note 10 of the Financial Statements. Restricted reserves are those reserves which have specific conditions attached to them as to how they are to be spent.

***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 2025 are set out on pages 30 to 33 and the financial review is based on these results.

***Overview***

Charitable activities are largely supported by statutory income from a number of Government Departments, Health Trusts and other statutory organisations. These commissioners are highlighted in the service descriptions included on pages 13 to 17.

As an organisation we have continued to focus on sustainability through pursuing tender opportunities and applications to Trusts and Foundations.

Charitable income/donations have increased by 3% to £24.4m (2024 £23.7m) 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 before exceptional item in the accounting year was £182,4 k compared to net income of £733.7k in 2024. The company assets remain strong, with net assets of £9.3m at 31 March 2025 (2024: £9.9m).

After the year end the charity's commissioner-funder NIHE agreed a repayment from the restricted reserves relating to Supporting People Project of £646K. This is referenced in note 9 in the Financial Statements. The Board Members consider that the 4-year payment plan agreed with NIHE will mean the charity, for the foreseeable future, will be able to meet all its commitments as they fall due.

The Board Members 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.

**Extern Group Consolidated  
Report of the Trustees  
Year Ended 31 March 2025**

The Board Members 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 Board Members 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 Board Member 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 Board Member Responsibilities in respect of the Board Members Report and Financial Statements**

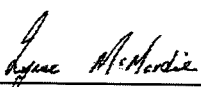
The Board Members are responsible for preparing the Trustees Report and the financial statements in accordance with applicable UK law and UK Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with UK Generally Accepted

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose, with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board

  
\_\_\_\_\_  
Chair

15 December 2025  
Date Approved

**Extern Group Consolidated  
Company Limited by Guarantee  
Independent Auditor's Report to the Members of Extern Group Consolidated  
for Year ended 31 March 2025**

## **Opinion**

We have audited the group and parent charitable company financial statements of Extern Group for the year ended 31 March 2025 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 2025 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 including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Statement of Recommended Practice: Accounting and Reporting by Charities, 2019 Edition; 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 2025**

**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 2025**

**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 2025**

- 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)**

**15 December 2025**

**For and on behalf of Moore (NI) LLP  
Chartered Accountants  
Statutory Auditors**

**7 Donegall Square North  
4th Floor Donegall House  
Belfast  
BT1 5GB**



**Extern Group - Consolidated  
Company Limited by Guarantee  
Statement of Financial Activities  
For the Year Ended 31 March 2025**

	Notes	2025		2024	
		Unrestricted £	Restricted £	Unrestricted £	Restricted £
					Total Funds 2024 £
<b>Income and endowments from:</b>					
Donations and legacies	3	137,684	296,059	137,619	280,749
Charitable activities	4	6,361,309	17,558,645	7,381,973	15,834,921
Other trading activities	5	75,033	-	122,529	125,002
Investments	7	2,662	-	1,030	-
<b>Total income and endowments</b>		<b>6,576,688</b>	<b>17,854,704</b>	<b>7,643,151</b>	<b>16,118,113</b>
					<b>23,761,264</b>
<b>Expenditure on:</b>					
Raising funds	8	(60,991)	-	(142,697)	-
Charitable activities	8	(6,817,109)	(17,370,855)	(9,334,849)	(13,550,036)
<b>Total expenditure</b>		<b>(6,878,100)</b>	<b>(17,370,855)</b>	<b>(9,477,546)</b>	<b>(13,550,036)</b>
					<b>(23,027,582)</b>
<b>Net expenditure before exceptional item</b>		<b>(301,412)</b>	<b>483,849</b>	<b>182,437</b>	<b>(1,834,395)</b>
Exceptional item	9		(646,145)	-	-
<b>Net expenditure</b>		<b>(301,412)</b>	<b>(162,296)</b>	<b>(463,708)</b>	<b>(2,568,077)</b>
Transfers between funds	10/11	(771,328)	771,328	2,323,123	(2,323,123)
<b>Other recognised gains/(losses):</b>					
Unrealised gain/(loss) on exchange		(3,281)		(11,926)	-
Exchange rate gains/(losses) on consolidation	10/11	(60,233)	(39,535)	(99,768)	-
					(110,329)
<b>Net movement in funds</b>		<b>(1,136,254)</b>	<b>569,497</b>	<b>(566,757)</b>	<b>366,473</b>
<b>Reconciliation of funds:</b>					<b>244,954</b>
Funds Brought Forward	10/11	7,890,346	2,058,239	9,948,585	7,523,873
<b>Total funds carried forward</b>		<b>6,754,092</b>	<b>2,627,736</b>	<b>9,381,828</b>	<b>7,890,346</b>
					<b>2,058,239</b>
					<b>9,948,585</b>

**Extern Group**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**For the Year Ended 31 March 2025**

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Unrestricted Funds	Restricted Funds	Total Funds 2024
Note	£	£	£	£	£	£
<b>Income from:</b>						
Donations and legacies	11,210	-	11,210	15,102	-	15,102
Charitable Activities	48,480	160,000	208,480	34,673	141,153	175,826
Extern Northern Ireland	1,779,333	-	1,779,333	1,863,896	-	1,863,896
Extern Ireland	1,052,185	-	1,052,185	1,101,822	-	1,101,822
<b>Total income and endowments</b>	<b>2,891,208</b>	<b>160,000</b>	<b>3,051,208</b>	<b>3,015,493</b>	<b>141,153</b>	<b>3,156,646</b>
<b>Expenditure on:</b>						
Charitable Activities	(3,143,940)	(160,015)	(3,303,995)	(2,913,046)	(150,583)	(3,063,629)
Fundraising Costs	(60,991)	-	(60,991)	(142,697)	-	(142,697)
<b>Total expenditure</b>	<b>(3,204,931)</b>	<b>(160,015)</b>	<b>(3,364,946)</b>	<b>(3,055,743)</b>	<b>(9,430)</b>	<b>(3,206,326)</b>
<b>Net expenditure</b>	<b>(313,723)</b>	<b>(15)</b>	<b>(313,738)</b>	<b>(40,250)</b>	<b>796</b>	<b>(3,206,326)</b>
Transfers between funds	(15)	15	-	(796)	796	-
<b>Other recognised gain/losses:</b>						
Unrealised gains/losses on exchange	-	-	-	(14,459)	(8,634)	(14,459)
<b>Net movement in funds</b>	<b>(313,738)</b>	<b>-</b>	<b>(313,738)</b>	<b>(55,505)</b>	<b>(8,634)</b>	<b>(64,139)</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	(314,584)	-	(314,584)	(259,079)	8,634	(250,445)
<b>Total Funds Carried Forward</b>	<b>(628,322)</b>	<b>-</b>	<b>(628,322)</b>	<b>(314,584)</b>	<b>-</b>	<b>(314,584)</b>

The notes on pages 36-49 form part of these financial statements. The results relate to continuing activities.

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

**Extern Group - Consolidated  
Company Limited by Guarantee  
Statement of Financial Position  
For the Year Ended 31 March 2025**

	Note	2025 £	2024 £
Fixed Assets			
Tangible assets	14	3,655,784	3,786,845
Intangible assets	15	-	-
<b>Total Fixed Assets</b>		<b>3,655,784</b>	<b>3,786,845</b>
<b>Current Assets</b>			
Debtors	16	2,422,270	2,485,701
Cash at bank and in hand	25	6,602,332	7,078,675
<b>Total Current Assets</b>		<b>9,024,602</b>	<b>9,564,376</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	17	(2,813,949)	(3,402,636)
Net Current Assets		<b>6,210,653</b>	<b>6,161,740</b>
<b>Total Assets less Current Liabilities</b>		<b>9,866,437</b>	<b>9,948,585</b>
Creditors: falling due after more than one year	18	(484,609)	-
<b>NET ASSETS</b>		<b>9,381,828</b>	<b>9,948,585</b>
<b>The Funds of the Charity:</b>			
<b>Restricted Funds</b>	10	<b>2,627,969</b>	<b>2,058,239</b>
Unrestricted Funds	11	2,673,545	3,459,992
Unrestricted Designated Funds	11	4,080,309	4,430,354
<b>Total Unrestricted Funds</b>		<b>6,753,854</b>	<b>7,890,346</b>
<b>Total Funds of the Charity</b>		<b>9,381,828</b>	<b>9,948,585</b>

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

  
**Extern Group Chair**

15 December 2025

Date

Company Registration: NI618684

The notes on pages 36-49 form part of these financial statements. The results relate to continuing

**Extern Group**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**As at 31st March 2025**

	2025	2024
	£	£
<b>Fixed Assets</b>		
Tangible assets	1,329	2,351
Intangible assets	-	-
<b>Total Fixed Assets</b>	<u>1,329</u>	<u>2,351</u>
<b>Current Assets</b>		
Debtors	167,378	211,458
Cash at bank and in hand	229,474	241,932
<b>Total Current Assets</b>	<u>396,852</u>	<u>453,390</u>
<b>Liabilities</b>		
Creditors: amounts falling due within one year	17	(770,325)
Net Current Assets	<u>(1,026,503)</u>	<u>(316,935)</u>
<b>Total Assets less Current Liabilities</b>	<u>(628,322)</u>	<u>(314,584)</u>
<b>Net Assets</b>	<u>(628,322)</u>	<u>(314,584)</u>
<b>The Funds of the Charity:</b>		
<b>Restricted Funds</b>	-	-
<b>Unrestricted Funds</b>	<u>(628,322)</u>	<u>(314,584)</u>
<b>Total Funds of the Charity</b>	<u>(628,322)</u>	<u>(314,584)</u>

These financial statements were approved by the members of the committee and authorised for issue on the ..... and are signed on their behalf by:

<p style="text-align: center;"><i>[Signature]</i></p> <p>Chair</p>	<p style="text-align: center;"><i>[Signature]</i></p> <p>Director</p>
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**Extern Group - Consolidated  
Company Limited by Guarantee  
Statement of Cash Flow  
For the Year Ended 31 March  
2025**

	Note	2025 £	2024 £
<b>Cash flows from operating activities:</b>			
Net cash provided by operating activities	24	(359,732)	1,139,655
<b>Cash flows from investing activities:</b>			
Bank Interest Received		2,662	1,030
Bank Interest Paid		-	(22,875)
Purchase of Tangible Fixed Assets		(41,707)	(18,900)
		<u>(39,045)</u>	<u>(40,745)</u>
<b>Cashflows from Financing Activities:</b>			
Repayment of borrowing		-	(461,067)
		<u>-</u>	<u>(461,067)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(398,777)</b>	<b>637,843</b>
Exchange Rate and consolidation movements		(77,566)	96,034
<b>Cash and cash equivalents at beginning of period</b>		<b>7,078,675</b>	<b>6,344,798</b>
<b>Cash and cash equivalents at end of period</b>	<b>25</b>	<b><u>6,602,332</u></b>	<b><u>7,078,675</u></b>

**Extern Group**  
**Company Limited by Guarantee**  
**Statement of Cash Flow**  
**As at 31st March 2025**

	Note	2025	2024
		£	£
<b>Cash flows from operating activities:</b>			
Net cash provided by operating activities		(12,458)	44,864
<b>Cash flows from investing activities</b>		-	-
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(12,458)</b>	<b>44,864</b>
Cash and cash equivalents at beginning of period		241,932	197,068
<b>Cash and cash equivalents at end of period</b>		<b><u>229,474</u></b>	<b><u>241,932</u></b>

**Extern Group - Consolidated  
Company Limited by Guarantee Notes  
to the Financial Statements For the year  
ended 31st March 2025**

**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

**Extern Group - Consolidated**  
**Company Limited by Guarantee Notes**  
**to the Financial Statements For the year**  
**ended 31st March 2025**

**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 Motor	- 25% of the reducing balance
Vehicles	- 33.33% of the reducing balance
Short leasehold improvements	- Term of lease
Long life equipment	- 12.5% straight line
Computer equipment	- 33.33% straight line
Alterations to long leasehold premises	- 15% of the reducing balance

**Extern Group - Consolidated  
Company Limited by Guarantee  
Notes to the Financial Statements  
For the year ended 31st March 2025**

**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 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.

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**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

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**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 of 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**

	Unrestricted £	Restricted £	Total Funds 2025 £	Total Funds 2024 £
Donations	13,312	1,762	15,074	25,759
Other Fundraising and Donations	8,735	294,297	303,032	303,262
Sundry Income	115,637	-	115,637	89,317
	<b>137,684</b>	<b>296,059</b>	<b>433,743</b>	<b>418,338</b>

The 2023/24 total of £418,338 was split as £137,619 unrestricted and £280,719 restricted.

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<b>4 Income from Charitable Activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>
<b>Statutory Agencies:</b>				
Department of Children & Youth Affairs	1,657,354	-	1,657,354	2,165,356
Barnardos	8,600	-	8,600	8,600
Bangor Alternatives NI	-	22,999	22,999	23,420
Department of Justice (IFSS)	-	406,374	406,374	-
NI Social Care Council	16,996	160,000	176,996	155,356
Tusla (NI contracts)	-	72,027	72,027	49,686
Department of Justice (YDP)	-	1,566,199	1,566,199	756,610
The National Lottery Community Fund	-	9,907	9,907	-
The Executive Office	-	907,995	907,995	220,910
HSE	-	1,790,289	1,790,289	1,777,402
Southern Trust	-	-	-	7,800
Tusla (ROI contracts)	-	6,779,971	6,779,971	6,444,171
South Eastern Health & Social Care Trust	607,251	-	607,251	723,843
SEUPB	-	-	-	(15,439)
Public Health Agency	1,313,823	695,183	2,009,006	1,846,926
Northern Ireland Housing Executive	1,322,786	517,330	1,840,116	1,677,772
Northern Health & Social Care Trust	83,200	780	83,980	62,400
UKSPF	-	321,276	321,276	321,915
Health & Social Care Board	181,310	376,683	557,993	559,108
NIHE - Supporting People	-	2,777,998	2,777,998	2,750,302
Department for the Economy	-	-	-	4,597
Belfast Health & Social Care Trust	327,998	7,522	335,520	350,501
Community Foundation NI	-	176,465	176,465	174,279
Department for Communities	-	265,983	265,983	1,026,756
Department of Justice	112,183	12,395	124,578	62,990
Western Health & Social Care Trust	205,842	272,933	478,775	1,185,015
Dept of Tourism, Culture, Arts, Gaeltacht, Education Authority	451,950	37,733	37,733	-
<b>Councils:</b>	-	1,365	453,315	391,680
Kildare County Council Grant	-	13,650	13,650	1,297
Derry City & Strabane D.C.	-	108,472	108,472	-
Limerick County Council	-	3	3	131,381
Belfast City Council	-	23,189	23,189	47,232

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5 Income from Trading Activities	Unrestricted		Restricted		Total Funds	
	£	£	£	£	2025	2024
Client Contribution	69,236	-	-	69,236	£	125,002
Other	5,797	-	-	5,797	£	-
	75,033	-	-	75,033	£	125,002

The 2023/24 total of £125,002 was £122,529 unrestricted and £2,473 restricted

6 Other Income

There was no Other Income in 2024/25 (2023/24 £0)

7 Income from Investments

	Unrestricted		Restricted		Total Funds	
	£	£	£	£	2025	2024
	2,662	-	-	2,662	£	1,030
	2,662	-	-	2,662	£	1,030

The 2023/24 total of £1,030 was all unrestricted

8 Expenditure on Charitable Activities

	Unrestricted		Restricted		Total Funds	
	£	£	£	£	2025	2024
Staff Costs - Payroll	4,654,935	13,624,210	-	18,279,145	£	16,923,512
Staff Costs - Non-Payroll	212,136	524,005	-	736,141	£	839,743
Direct Service User Costs	184,672	758,737	-	943,409	£	877,748
IT and Communications	277,624	707,146	-	984,770	£	1,083,646
Premises and Utilities	843,713	546,416	-	1,390,130	£	1,485,014
Training Costs	41,446	211,930	-	253,375	£	181,509
Fleet Costs	41,165	281,788	-	322,953	£	338,161
Overheads	308,969	463,424	-	772,393	£	724,446
Legal & Professional	400,400	200,570	-	600,970	£	597,605

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**10 Restricted Funds**

	Opening Balance £	Income £	Expenditure £	Trfs £	FX Gain/(Loss) on Consolidation	As at 31 March 2025 £
Bangor Alternatives NI	9,264	22,999	(24,124)	-	-	8,139
Belfast City Council	6,475	23,189	-	-	-	29,664
Belfast Health & Social Care Trust	8,768	7,522	(4,001)	-	-	12,289
British Red Cross	-	889	-	-	-	889
Community Foundation NI	(8,143)	176,465	(163,384)	-	-	4,938
Department for Communities	-	265,983	(293,722)	27,739	-	-
Department of Children/EDIY	3,600	-	-	-	(92)	3,508
Department of Justice	-	12,395	(12,395)	-	-	-
Department of Justice (IFSS)	-	406,374	(405,579)	-	-	795
Department of Justice (YDP)	(97,890)	1,566,199	(1,128,699)	117,966	3,497	461,073
Dept of Tourism, Culture, Arts, Gaeltacht, Sport and Media	-	37,733	(45,268)	7,535	-	-
Derry City & Strabane D.C.	-	108,472	(109,189)	717	-	-
Education Authority	-	1,365	-	-	-	1,365
Enkalon Foundation	-	500	-	-	-	500
HSE	46,980	1,790,289	(1,802,197)	-	(1,418)	33,654
Health & Social Care Board	36,648	376,683	(323,581)	-	-	89,750
JP McManus Capital Fund	241,161	-	(5,051)	-	(6,093)	230,017
Kildare County Council Grant	2,182	13,650	(5,464)	-	(56)	10,312
Limerick County Council	22,515	3	(8,802)	-	(573)	13,143
Limerick fundraising	1,457	-	-	-	(37)	1,420
Moving Forward Moving On	(23,410)	-	-	23,410	-	-
NI Social Care Council	23,410	160,000	(160,015)	(23,395)	-	-
NIACRO	-	-	-	-	-	-
NIHE - Supporting People	439,011	2,777,998	(3,626,658)	422,062	-	12,413
Northern Health & Social Care Trust	-	780	(1,165)	385	-	-
Northern Ireland Housing Executive	131,006	517,330	(474,093)	-	-	174,243
Other Income (NI)	35,886	340,192	(212,192)	(33,367)	-	130,519
Other Income (ROI)	7,416	21,863	(22,023)	3,801	(233)	10,824
Premier Lotteries Ireland DAC	-	15,432	(15,432)	-	-	-
Problem Gambling (Other)	(27)	81,243	(81,531)	288	27	-
Public Health Agency	(43,216)	695,183	(775,437)	116,508	-	(6,962)
Radius Housing	-	9,447	(9,447)	-	-	-
St Martin in the Fields	1,123	60,418	(59,940)	-	-	1,601

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**11 Unrestricted Funds**

	Unrestricted Funds as at 01/04/2024	Incoming Resource	Resources Expended	Unrealised Gain/(Loss)	FX Gain/(Loss) on Consolidation	Transfers	Unrestricted Funds as at 31/03/2025
	£	£	£			£	£
<b>Unrestricted funds</b>							
General funds - all funds	3,459,992	6,576,688	(6,501,979)	(3,281)	(44,840)	(813,035)	<b>2,673,545</b>
Designated Capital Funds	3,314,778	-	(136,174)	-	(14,613)	41,707	<b>3,205,698</b>
Designated Critical Maintenance	529,722	-	-	-	(991)	-	<b>528,731</b>
Designated Prisoner Support Project	539,630	-	(239,974)	-	-	-	<b>299,656</b>
Designated Lease Exit Costs	40,000	-	-	-	-	-	<b>40,000</b>
Roscor Fund	6,224	-	-	-	-	-	<b>6,224</b>
<b>Total unrestricted funds</b>	<b>7,890,346</b>	<b>6,576,688</b>	<b>(6,878,127)</b>	<b>(3,281)</b>	<b>(60,444)</b>	<b>(771,328)</b>	<b>6,753,854</b>

Exchange loss on consolidation amounts to £60,444.

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.

**12 Analysis of net assets between funds**

Fund balances at 31 March 2025 are represented by:

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Tangible fixed assets	3,423,966	231,818	3,655,784	3,786,845
Net Current Assets	3,814,735	2,395,918	6,210,653	6,161,740
Long Term Liabilities	(484,609)	-	(484,609)	-
<b>Total Net Assets</b>	<b>6,754,092</b>	<b>2,627,736</b>	<b>9,381,828</b>	<b>9,948,585</b>

**13 Taxation**

No provision for corporation taxation is required for the year ended 31 March 2025 (2023/24 - Nil).



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**14 Tangible Fixed Assets**

<b>Cost or Valuation</b>	<b>Brought forward 01/04/2024 £</b>	<b>Additions £</b>	<b>Disposals £</b>	<b>FX adjustments £</b>	<b>Carried forward 31/03/2025 £</b>
Long Leasehold and Freehold Property	4,999,398	-	-	(27,795)	4,971,603
Alterations to long leasehold and freehold premises	1,725,110	41,707	-	-	1,766,817
Fixtures & Fittings	813,886	-	-	(1,518)	812,368
Long-Life Equipment	544,074	-	-	(811)	543,263
Computer Equipment	1,174,600	-	-	(3,908)	1,170,692
Short Leasehold Improvements	333,492	-	-	(3,803)	329,689
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	446,519	-	-	(822)	445,697
<b>Total</b>	<b>10,223,589</b>	<b>41,707</b>	<b>-</b>	<b>(38,657)</b>	<b>10,226,639</b>

<b>Depreciation</b>	<b>Brought forward 01/04/2024 £</b>	<b>Depreciation Charge £</b>	<b>Depreciation on Disposal £</b>	<b>FX adjustments £</b>	<b>Carried forward 31/03/2025 £</b>
Long Leasehold and Freehold Property	1,440,793	99,605	-	(1,689)	1,538,709
Alterations to long leasehold a freehold premises	1,578,280	31,115	-	-	1,609,395
Fixtures & Fittings	736,981	14,160	-	(1,471)	749,670
Long-Life Equipment	543,992	-	-	(729)	543,263
Computer Equipment	1,173,578	1,022	-	(3,908)	1,170,692
Short Leasehold Improvements	333,492	-	-	(3,803)	329,689
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	442,366	1,384	-	(822)	442,928
<b>Total</b>	<b>6,435,992</b>	<b>147,285</b>	<b>-</b>	<b>(12,422)</b>	<b>6,570,855</b>

<b>Net Book Value</b>	<b>Brought forward 01/04/2024 £</b>	<b>Net Additions /Disposals £</b>	<b>Net Depreciation on Disposal £</b>	<b>FX adjustments £</b>	<b>Carried forward 31/03/2025 £</b>
Long Leasehold and Freehold Property	3,557,951	-	-	(25,452)	3,432,894
Alterations to long leasehold and freehold premises	146,830	41,707	-	-	157,422
Fixtures & Fittings	76,889	-	-	(31)	62,698
Long-Life Equipment	-	-	-	-	0
Computer Equipment	1,022	-	-	-	0
Short Leasehold Improvements	-	-	-	-	0

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**15 Intangible Fixed Assets**

	Brought forward 01/04/2024 £	Additions £	Disposals £	Carried forward 31/03/2025 £
Cost or Valuation	187,111			187,111
Intangible Assets				
<b>Total</b>	<b>187,111</b>			<b>187,111</b>

	Brought forward £	Amortisation £	Amortisation £	Carried forward £
Amortisation	187,111			187,111
Intangible Assets	187,111			187,111
<b>Total</b>	<b>187,111</b>			<b>187,111</b>

	Brought forward £	Net £	Net £	Carried forward £
Net Book Value	-			-
Intangible Assets	-			-
<b>Total</b>	<b>-</b>			<b>-</b>

**16 Debtors**

	Group		Parent	
	2025 £	2024 £	2025 £	2024 £
Sundry Debtors	16,536	2,465	-	-
Trade Debtors	608,594	1,341,296	20,550	2,150
Accrued income	1,586,769	1,011,367	8,693	7,487
Prepayments	210,371	130,573	134,910	78,190
Amounts owed from Extern Ireland	-	-	3,225	123,631
	<b>2,422,270</b>	<b>2,485,701</b>	<b>167,378</b>	<b>211,458</b>

**17 Creditors: amounts falling due within one year**

	Group		Parent	
	2025 £	2024 £	2025 £	2024 £
Accruals & Other creditors	1,023,703	1,012,538	129,911	319,774
Trade Creditors	293,071	202,951	69,530	57,865
Deferred Income	1,149,161	1,804,454	661	9,379
Tax and Social security	348,014	382,693	45,048	44,782
Amounts due to Extern Northern Ireland	-	-	781,353	338,526
	<b>2,813,949</b>	<b>3,402,636</b>	<b>1,026,503</b>	<b>770,325</b>

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**18 Creditors; amounts falling due after more than one year**

	Group		Parent	
	2024	2024	2025	2024
	£	£	£	£
NIHE Grant Recoupment	484,609	-	-	-
	<b>484,609</b>	-	-	-

NIHE Grant Recoupment payments:

	Group		Parent	
	2025	2024	2025	2024
	£	£	£	£
Due within one year	161,536	-	-	-
In the second to fifth years inclusive	323,073	-	-	-
After 5 years	-	-	-	-
	<b>484,609</b>	-	-	-

**19 Lease commitments**

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

	2025		2024	
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases which expire within one year	667,502	38,514	320,204	6,582
In the Second to fifth years inclusive	468,388	11,553	217,835	86,952
Total	<b>1,135,890</b>	<b>50,067</b>	<b>538,039</b>	<b>93,534</b>

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**20 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:

	2025	2024
Administrative/Support Service Staff	55	55
Project Staff	455	445
	<b>510</b>	<b>500</b>

	2025	2024
Wages and Salaries	£ 15,748,625	£ 14,638,625
Social Security Costs	1,480,449	1,318,253
Other Pension & Health Insurance Costs	1,050,071	966,633
	<b>18,279,145</b>	<b>16,923,511</b>

	2025	2024
Employee Emoluments	Number	Number
£60,000 - £69,999	2	6
£70,000 - £79,999	7	4
£80,000 - £89,999	1	1
£90,000 - £99,999	1	-
£100,000 - £109,999	1	1
£100,000 - £119,999	-	-
£120,000 - £129,999	-	-
£130,000 - £139,999	-	-

The total employee benefits of the key management personnel of the Group was £644,377 (2023/24: £521,000)

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

**21 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

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**22 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 cash movement in funds to net cash flow from operating activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net income/(loss) for the reporting period (as per the SOFA)	(463,708)	611,427
Depreciation on tangible fixed assets	147,285	153,238
(Increase)/Decrease in Debtors	63,431	315,384
Increase/(Decrease) in Creditors	(104,079)	16,932
(Profit)/Loss on Disposal	-	(2,533)
Interest Income	(2,661)	(1,030)
Interest Charge	-	31,778
Loss on Exchange	-	14,459
	<b>(359,732)</b>	<b>1,139,655</b>

**25 Analysis of cash and cash equivalents**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	6,602,332	7,078,675
	<b>6,602,332</b>	<b>7,078,675</b>

