COMPANY REGISTRATION NUMBER: NI042773
CHARITY REGISTRATION NUMBER: 103318

Community Restorative Justice Ireland

Company Limited by Guarantee

Financial Statements

Year Ended 31 March 2023

The Trustees, who are also the Directors for the purposes of company law, submit their report together with the audited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered office:	199 Falls Road, Belfast, BT12 6BE
Company Registration number:	NI 042773
Northern Ireland Charity Commission No:	NIC 103318

Board Overview
The appointed Office Bearers and Board Members who held office at last Annual General Meeting on the 15 December 2023, were as follows:

M O'Hara (Chairperson)
A Hughes
M McIlwee (Resigned 31 March 2023)
Fr G Donegan
K McEvoy
C Poland
B Wright
R McLernon

The Board recognised the need to build further capacity and begin to examine the additional skill-sets that would be required to support strategic development of the Board in order to fully execute on roles and responsibilities.

Structure, governance and management
The organisation is a charitable organisation recognised by HM Revenue & Customs and registered with the Charities Commission for Northern Ireland. As of March 2002, the organisation has been registered as a charitable company limited by guarantee established under a Memorandum of Association which established the objectives and powers of the charitable company and is governed under its Articles of Association.

Appointment of trustees
No person shall become a member of the company unless:

(a) that person has completed an application for membership in a form approved by the directors; and
(b) directors have approved the application.

Any person who is willing to act as a director, and is permitted by law to do so, may be appointed to be a director:

(a) by ordinary resolution, or
(b) by a decision of the directors.

1. In any case where, as a result of death, the company has no members and no directors, the personal representatives of the last member to have died have the right, by notice in writing to appoint a person to be a director.

2. For the purposes of paragraph (2), where 2 or more members die in circumstances rendering it uncertain who was the last to die, a younger member is deemed to have survived an older member.

Risk management

CRJI have a number of policies in place to protect staff and clients. Updates are given on the change in policy on a regular basis. We adhere to our Standards & Values and all legal requirements expected of us as an organisation to mitigate all harm. CRJI:

- is a member of NIVCA and avails of all its support
- works with the Labour Relations Agency to proof read and agree policies and procedures
- puts in place 'Risk Assessments' for all its projects

Risk management cont'd

- sends quarterly monitoring & finance reports to all its funders and completes Verification Reviews annually
- is an accredited organisation with the Department of Justice
- is inspected by the Criminal Justice Inspectorate for NI
- is the Lead Partner for the Outer West Family Support HUB through the Belfast Trust
- has won the Department of Justice - Justice in the Community Awards – 'Rewarding Justice Champions' –
- has secured the Investors In People standard award in 2018
- has been recognised as a 'Robust' organisation with the Department of Communities - Social Development Programme and is a Lead Partner for the Social Environment Programme - Crime
- has been recognised as a 'Robust' organisation by The Executive Office

Objectives and activities

The charity's objectives and activities continue to be:

- To promote a non-violent approach to crime and ant-social behaviour.
- To raise awareness of and develop within communities an acceptance of the principles of Restorative Justice to create Restorative Communities
- To create an environment where the community/victims of crime and/or anti-social behaviour would feel free to express their feelings.
- Work with the community for a safer community and to ensure full inclusiveness and participation of all communities
- Provide a conflict mediation/resolution and others services/programmes designed to promote good citizenship in the area of benefit to both individuals and community organisations which could not otherwise avail of such services
- Train volunteer practitioners in a variety of techniques which will enable them to deliver programmes of restorative justice.

Operational Overview

Operationally the organisation continued to grow and diversify at pace as evident from the financial turnover. Despite restrictions new funding streams had opened up and the STARS (Striving To Achieve a Restorative Society) which is funded by the Executive Office as part of the Communities in Transition programme and delivered in partnership with NIA, continued to thrive. Also, in this year as part of the same TEO Initiative, we successfully tendered a bid to deliver the Community Safety in North Belfast, following on from our success from previous years in Lurgan.

As of 1 April 2021 CRJI have a newly appointed CEO following the retirement of the previous CEO.

Whilst CRJI rose to the challenge of leading on new projects, this was in addition to CRJI's primary work; mediation and community support, CRJI are placed at the heart of our communities and continue to deliver restorative interventions and support to those who need it most.

Training and Development

This was another key priority for the year and whilst face to face delivery of training was generally not available/ significantly reduced, the organisation, through the STARS team, supported by external training providers, maximised the use of online media and delivered a holistic, accredited training programme across a broad spectrum, which included, internal staff, volunteers, Board members, Community Groups, local Schools and various Statutory Agencies (PSNI, NIFRS, NIHE, BHSCT, BCC, PBNI).

The range of accredited training in this programme included but was not limited to;

-Understanding Restorative Practices
-Choices and Consequences
-Skills for Justice
-Community Safety
-Coaching/Mentoring Skills
-Trauma Informed Practices/ACE's
-Community Resilience
-Community Safety

-Suicide Awareness/ Mind Skills
-Therapeutic Crisis Intervention
-Domestic Abuse, Bystander

Delivery of these programmes not only raised awareness and defined benefits of restorative practices across community and statutory bodies, it also helped build capacity within communities to take control of issues and develop inclusive and collaborative solutions.

Trustee/Senior Management Joint Initiatives

This was another area impacted by Covid, however, again through the use of online media Trustees and Senior Management were able to work together to progress a number of strategic initiatives that had been under review, for example;

-Development of the Adult Restorative Justice Strategy. Review of output from the Consultation, development of next steps

-Creation and review of internal paper "Drugs In The Community" recommended actions and timescales

-Review of output from the Independent Review of Hate Crime, focus on the recommendations in respect of the role of restorative practices, engagement with DOJ

-Supporting Change, a strategy for women and girls in or at risk of contact with the justice system – Challenging short sentencing and promoting the wider use of restorative practices.

-Domestic Abuse and Family Proceedings Bill, providing input and recommendations to the Stormont Executive.

The Trustees and Management team also established a Sub Group to provide written evidence to the All-Party Parliamentary Group Inquiry Into Restorative Practices 2021/2022.

The Sub-Group provided detail evidence of;

-Areas where restorative practices were being applied
-Objective evidence to determine effectiveness
-Examples of what makes a good restorative culture in a setting, institution or community
-Areas where restorative principles are not being applied, evidence of blockages and actions required to overcome.

This proved to be an excellent learning opportunity

Achievements and performance

A detailed report of the charity's activities during the year under review which accounted to 68 pages was presented at the AGM held on the ___ December 2023. A copy of this report is available on request directly from the charity who may be contacted by telephone on 02895212131, or alternatively via the charity website at crjireland.org.

Social Media

It is also worthwhile mentioning in this report how the organisation took a proactive approach to compensate for the limited personal contact and ongoing restrictions in movement etc.
The development and embedding of a Social Media strategy, has been transformational. It has succeeded in significantly raising the profile of CRJI both nationally and internationally. It has also been greatly received by our funders, community groups and statutory agencies.

Conclusion

Whilst it has been a challenging year, due to changing Covid restrictions, strain on staff, changes to the workforce, operationally CRJI continued to adjust to a new way of working.
Through the commitment and dedication of staff and volunteers the organisation actually over-achieved on some initiatives and evidenced the need for the ongoing work at a local community level.

I would like to record my and the trustees thanks to the CEO, Senior Management Team and all the Staff and Volunteers of CRJI for their continued commitment to the organisation.

As a footnote I think it would be prudent for me to verbalise some of the challenges the Trustees have faced in the current year, which were exacerbated by Covid, as this would be important context in terms of understanding key risks and priorities in the months ahead.

Michael O'Hara
Chairperson CRJI

Financial review

The deficit for the year was £12,471 (2022: Surplus £29,802) which has reduced the total fund balance carried forward to £747,740. The Statement of Financial Activities for the year is detailed on page 9.

Reserves policy and going concern

CRJI state that unrestricted funds if accrued should be used for the purposes which meet the aims and objectives of CRJI:

- To provide funds which can be designated to specific projects to enable these projects to be undertaken at short notice and
- To cover any potential shortfalls without which the CRJI could not function
- To allow for redundancy
- Staff SUBS can be taken out of and paid back into the reserves policy
- Reserves can be used to borrow from re: cashflow of CRJI i.e.: if funders are late in paying grants - this will be paid back to the Reserves bank account as soon as the grant is received.

The Procedures for allocating reserved funds.

- The board should note the amount of unreserved funds monthly and the level of the reserves are monitored and reviewed by the Board of Directors twice a year.
- The Finance Subcommittee should receive, discuss and agree proposals for use of reserve funds. All proposals and discussions will be documented.
- Said Proposals should be brought to board meetings for consideration

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources an application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29 December 2023 and signed on behalf of the board of trustees by:

Michael O'Hara

M O'Hara
Trustee

Opinion
We have audited the financial statements of Community Restorative Justice Ireland (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and related notes, 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 financial statements:

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

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

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company'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 trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' 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 from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit [; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

James B Kennedy FCA (Senior Statutory Auditor)

For and on behalf of
James B Kennedy & Co Ltd
Chartered accountant & statutory auditor
Unit A1, Boucher Business Studios
Glenmachan Place
Belfast
BT12 6QH

Community Restorative Justice Ireland
Statement of Financial Activities
(Incorporating income and expenditure account)
Year Ended 31 March 2023

	notes	Unrestricted funds £	Restricted funds £	**Funds 2023 £**	Funds 2022 £
Incoming resources					
Charitable activities	*4.1*	10,917	1,867,324	**1,878,242**	1,772,183
Investment income	*4.2*	710	-	**710**	274
Other income	*4.3*	-	-	-	-
Total income		**11,627**	**1,867,324**	**1,878,951**	1,772,457
Expenditure					
Charitable activities	*5*	53,920	1,837,503	**1,891,423**	1,742,655
Net income / (expenditure)		**(42,293)**	**29,821**	**(12,471)**	29,802
Transfer of funds	*16*	-	-	-	89,433
Net movement in funds		**(42,293)**	**29,821**	**(12,471)**	**119,234**
Reconciliation of funds					
Fund balances at beginning of the financial year	*14/15*	199,727	560,484	**760,211**	640,977
Total funds carried forward		**157,434**	**590,306**	**747,740**	760,211

There are no other gains or losses other than those listed above in net income / (expenditure) for the financial year.
All income and expenditure derive from continuing activities.

Community Restorative Justice Ireland
Statement of Financial Position

Year Ended 31 March 2023

	notes	2023 £	2022 £
Fixed assets			
Intangible assets	8	18,000	-
Tangible fixed assets	9	169,392	168,825
		187,392	168,825
Current assets			
Debtors	10	581,316	481,322
Cash at bank and in hand		314,530	221,117
		895,846	702,440
Creditors: amounts falling due within one year	11	(335,498)	(111,053)
Net current assets		560,348	591,387
Total assets less current liabilities		747,740	760,211
Net assets		747,740	760,211
Funds of the charity			
Restricted funds	14	590,306	560,484
Unrestricted funds	15	157,434	199,727
			-
Total charity funds		747,740	760,211

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements of Community Restorative Justice Ireland, registered number NI 042773 and associated notes integral to the accounts, were approved by the board of trustees on 29th December 2023 and signed on its behalf by:

Michael O'Hara

M O'Hara
Trustee

Community Restorative Justice Ireland
Statement of Cash Flows

Year Ended 31 March 2023

	notes	2023 £	2022 £
Cash flows from operating activities			
Net cash used in operating activities	*17*	134,628	(381,642)
Cash flows from investing activities			
Interest received	*4.2*	710	274
Payments to acquire intangible fixed assets	*8*	(20,000)	-
Payments to acquire tangible fixed assets	*9*	(21,925)	(76,371)
Cash flows generated from investing activities		(41,215)	(76,097)
Change in cash and cash equivalents in the financial year		93,413	(457,739)
Cash and cash equivalents at beginning of the financial year	*18*	221,117	678,856
Cash and cash equivalents at end of the financial year		**314,530**	**221,117**
Analysis of cash and cash equivalents:			
Cash at bank and short term deposit	*18*	**314,530**	221,117

1 General information

The charitable organisation is a private company limited by guarantee, without share capital. It is registered in Northern Ireland and the address of the registered office is 199 Falls Road, Belfast, BT12 6BE

2 Statement of compliance

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act (Northern Ireland) 2008 and Charities SORP (FRS 102) - 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).

3 Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis following the Board's assessment of Community Restorative Justice Ireland results for the year; the year end financial position; the approved 2022/23 budget and the expected performance for a period of at least 12 months from the date of approval of the financial statements. The Board believes the charity has adequate funding in place to continue in operational existence for the foreseeable future and therefore believe it appropriate for the financial statements to be prepared on a going concern basis.
There is no material uncertainty about the ability to continue as a going concern.

Community Restorative Justice Ireland is Public Benefit entity as defined by FRS 102.

The financial statements are prepared in GBP, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitment.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3 Accounting policies *(continued)*

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. Where income has not yet been received, but all criteria for recognition has been satisfied, the income is accrued as a debtor in the balance sheet.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measure at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resources. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Goodwill arising on business combinations is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful life. The period chosen for writing off goodwill is 10 years. The reason for choosing this period is based on the expected life span of the Time Out Assessment project. Provision is made for any impairment.

3 Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property	2%
Equipment	25%

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Year Ended 31 March 2023

4	**Incoming resources**	Unrestricted funds £	Restricted funds £	**Funds 2023 £**	Funds 2022 £
4.1	**Charitable activities**				
	Department of Justice		91,875	91,875	53,250
	Department for Communities		208,442	208,442	248,320
	Northern Ireland Housing Executive		55,000	55,000	55,000
	Belfast City Council		94,460	94,460	46,020
	Belfast Health and Social Care Trust		105,360	105,360	97,983
	NIACRO		103,000	103,000	82,875
	Probation Board for Northern Ireland		110,000	110,000	40,000
			-	-	-
	The Executive Office		1,099,188	1,099,188	1,018,410
	Ulster Community Fund		-	-	-
	LINCS		-	-	37,959
	ARCS		-	-	-
			-	-	-
	Central /Other	10,917	-	10,917	92,367
		10,917	1,867,324	1,878,242	1,772,183

** Incoming resources include funds where recognition criteria is met and the corresponding amount is accrued in charity debtors.*

4.2 Investment income

Bank interest receivable	710	-	**710**	274

4.3 Other Income

Other income	-	-	-	-

5 *Charitable activities*	notes	*Unrestricted* funds £	*Restricted* funds £	***Funds* 2023** £	*Funds* 2022 £
Charitable activities		2,000	1,779,891	**1,781,891**	1,652,305
Support costs	5.1		57,612	**57,612**	80,300
Governance	6	51,920	-	**51,920**	10,050
		53,920	1,837,503	**1,891,423**	1,742,655

5.1 **Support costs**	**2023** £	2022 £
Wages and salaries	**53,458**	72,933
Employers NIC	**3,911**	4,966
Pension costs	**242**	-
Office and administration	**-**	2,401
	57,612	80,300

6 **Governance costs**	£	£
Audit fees	**6,000**	6,000
Legal and other professional fees	**45,686**	3,848
Bank charges	**233**	202
	51,920	10,050

7 **Staff costs**	£	£
The total staff costs and employee benefits for the reporting period are analysed as follows:		
Wages and salaries	780,189	804,716
Social security costs	73,621	60,420
Employer contributions to pension plans	11,760	16,327
	865,570	881,463

The average number of employees during this financial year were 29 (2022: 33)

There were no employees whose total employee benefits (excluding employer pension costs) were greater than £60,000 in the current and preceding financial year.

The Board members do not receive remuneration for their services as Trustees of the Board. Directly incurred expenses are reimbursed, if claimed and there were no claims made in the current and preceding financial year.

The remuneration of key management team of 3 - £148,968 - 3 (2022: £179,557 - 3). This includes Salaries, Employer's Social Security and pension contributions.

8	**Intangible assets**	Other	**Total**
		£	£
	Cost		
	At 1 April 2022	-	-
	Additions	20,000	20,000
	Disposals		-
	At 31 March 2023	20,000	20,000
	Depreciation		
	At 1 April 2022	-	-
	Charge for the year	2,000	2,000
	At 31 March 2023	2,000	2,000
	Carrying amount		
	At 31 March 2023	18,000	18,000
	At 1 April 2022	-	-

The Time Out Assessment training methodology is considered to be individually material to the charity. The net book value of this intangible fixed asset is £ 18,000 (2022 - £ NIL) and the remaining amortisation period is 9 years.

9	**Fixed assets**		Property	Equipment	**Total**
		notes	£	£	£
	Cost				
	At 1 April 2022		139,433	203,432	342,865
	Additions		-	21,925	21,925
	Capitalised costs	9.1	-		-
	At 31 March 2023		139,433	225,357	364,790
	Depreciation				
	At 1 April 2022		2,789	171,252	174,040
	Charge for the year		2,789	18,569	21,357
	At 31 March 2023		5,577	189,820	195,398
	Carrying amount				
	At 31 March 2023		133,856	35,536	169,392
	At 1 April 2022		136,644	32,180	168,825

9.1 Capitalised costs

The charity entered into a rent to buy scheme in April 2015. Under the terms of the agreement, full title of ownership was due to be made on the 24 February 2022 following final payment.
The title to the property has not been officially registered to the charity's name at the date of reporting and the Board are confident that they have complied in full to the scheme arrangement.

10	**Debtors**	**2023**	2022
		£	£
	Debtors - Grants due on expended costs	517,338	481,322
	Prepayments and accrued income	63,978	-
	Other debtors	-	-
		581,316	481,322

11	**Creditors: amounts falling due within one year**		2023 £	2022 £
	Trade creditors		252,824	-
	Accruals and deferred income	12	82,674	71,573
	Social security and other taxes		-	39,480
	Other creditors		-	-
			335,498	111,053

12	**Deferred income**		£	£
	At 1 April	20	50,000	50,000
	BHSCT		8,965	
	Amount released to income		-	-
	At 31 March		58,965	50,000

13	**Analysis of net assets between funds**	Unrestricted funds £	Restricted funds £	Funds 2023 £	Funds 2022 £
	Fixed assets	187,392		187,392	168,825
	Net current assets	(29,957)	590,306	560,348	591,387
		157,434	590,306	747,740	760,211
				-	-

14	**Restricted funds**	Balance at beginning of year £	Other £	Income & Debtors £	Expenditure Incurred £	Balance at end of year £
	Department of Justice	-		91,875	(22,875)	69,000
	Department for Communities	-		208,442	(201,470)	6,973
	Northern Ireland Housing Executive	11,997		55,000	(66,997)	-
	Belfast City Council	-		94,460	(49,460)	45,000
	Belfast Health and Social Care Trust	17,225		105,360	(113,620)	8,965
	NIACRO	21,270		103,000	(64,270)	60,000
	Probation Board for Northern Ireland	10,000		110,000	(100,000)	20,000
		-		-	-	-
	The Executive Office	485,289		1,099,188	(1,204,108)	380,368
	Ulster Community Fund	-		-	-	-
	LINCS	-		-	-	-
	ARCS	-		-	-	-
	Central /Other	14,704		-	(14,704)	-
		-		-	-	-
		560,484	-	1,867,324	(1,837,503)	590,306

15 Unrestricted funds

	Balance at beginning of year	Other	Income & Debtors	Expenditure Incurred	Balance at end of year
	£	£	£	£	£
General funds	199,727		11,627	(53,920)	157,434
Contingency	-				-
Capitalisation	-	-	-	-	-
	199,727	-	11,627	(53,920)	157,434

16 Transfer of funds

No transfer of restricted funds to unrestricted was made in the year under review.

17 Reconciliation of changes in resources to net cash flow used in charitable activities

	2023	2022
	£	£
Net income/(expenditure) for the financial year	(12,471)	29,802
Depreciation	23,357	60,553
Interest income	(710)	(274)
Increase / (Decrease) in debtors	(99,994)	(481,322)
(Decrease)/Increase in creditors	224,445	9,600
Net cash used in charitable activities	134,628	(381,642)

18 Analysis of changes in net funds

	Balance at beginning of year	Cash Flows	Balance at end of year
	£	£	£
Cash at bank and short term deposit	221,117	93,413	314,530

19 Details of guarantee

The company is limited by guarantee having no share capital.

At 31 March 2023 there was 2 members (2022 - 2) where guarantee is limited to £1.
Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company, in the event of company being wound up while they are a member, or within one year after he or she ceases to be a member.

20 Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have, or will be complied with and no future liability is anticipated.

21 Related parties

There were no related party transactions incurred during the year or the preceding year.

The following pages do not form part of the financial statements

Community Restorative Justice Ireland
Detailed Statement of Financial Activities

Year Ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Charitable activities		
Department of Justice	91,875	53,250
Department for Communities	208,442	248,320
Northern Ireland Housing Executive	55,000	55,000
Belfast City Council	94,460	46,020
Belfast Health and Social Care Trust	105,360	97,983
NIACRO	103,000	82,875
Probation Board for Northern Ireland	110,000	40,000
	-	-
The Executive Office	1,099,188	1,018,410
Ulster Community Fund	-	-
LINCS	-	37,959
ARCS	-	-
	-	-
Central /Other	10,917	92,367
	1,878,242	1,772,183
Investment income		
Bank interest receivable	710	274
Other income		
Other income	-	-
Income of charitable activities	1,878,951	1,772,457
		-

Community Restorative Justice Ireland
Notes to the Detailed Statement of Financial Activities *(continued)*

Year Ended 31 March 2023

	2023 £	2022 £
Charitable Activities Expended		
Activities undertaken directly		
Wages and salaries	726,731	731,783
Employers NIC	69,709	55,454
Pension costs	11,517	16,327
Rent and service charges	28,599	58,457
Electricity and heating	2,869	9,359
Repairs and maintenance	2,386	932
Insurance	12,260	6,415
Travel costs	-	609
Stationery, printing and software	4,742	14,769
Administration	51,213	83,696
Volunteer expenses	-	-
Members training	2,731	27,694
Project costs	843,590	549,582
Consultancy and mediation fees	-	19,264
General costs	2,186	17,412
Depreciation	21,357	60,553
Amortisation	2,000	-
	1,781,891	1,652,305
Support Costs		
Wages and salaries	53,458	72,933
Employers NIC	3,911	4,966
Pension costs	242	-
Office and administration	-	2,401
	57,612	80,300
Governance Costs		
Audit fees	6,000	6,000
Legal and other professional fees	45,686	3,848
Bank charges	233	202
	51,920	10,050
Expenditure on charitable activities	**1,891,423**	**1,742,655**
Net (expenditure) / income	**(12,471)**	**29,802**