

COMPANY REGISTRATION NUMBER: NI042773
CHARITY REGISTRATION NUMBER: 103318

Community Restorative Justice Ireland

Company Limited by Guarantee

Financial Statements

Year Ended 31 March 2024

**Community Restorative Justice Ireland
Financial Statements**

Year Ended 31 March 2024

Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	6
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Statement of cash flows	11
Notes to financial statements	12

**Community Restorative Justice Ireland
Company Limited by Guarantee
Independent Auditor's Report to the Members of Community Restorative Justice Ireland**

Year ended 31 March 2024

Opinion

We have audited the financial statements of Community Restorative Justice Ireland (the 'charitable company') for the year ended 31 March 2024 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 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor 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.

**Community Restorative Justice Ireland
Company Limited by Guarantee
Independent Auditor's Report to the Members of Community Restorative Justice Ireland**

Year ended 31 March 2024

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.

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.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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.

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked at where management made subjective judgements, for example in respect of property valuations that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these

**Community Restorative Justice Ireland
Company Limited by Guarantee
Independent Auditor's Report to the Members of Community Restorative Justice Ireland**

Year ended 31 March 2024

processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for is fraud in relation to asset valuations. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

The current audit is conducted with professional skepticism using procedures that are in accordance with International Standards of Auditing.

In responding to the identified key audit matter above we evaluated the appropriateness of management judgements for company property with reference to external data assessing the completeness and accuracy of disclosures within the financial statements and concurred the valuation was materially consistent.

In addition to the above, our procedures to respond to risks identified include the following:

- Reviewing the full financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerns of actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meeting of those charged with governance;
- Obtained an understanding of provision and held discussions with management to understand the basis of recognition or non-recognition of tax provisions; and

In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgement made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 2024

	<i>notes</i>	Unrestricted funds £	Restricted funds £	Funds 2024 £	Funds 2023 £
Incoming resources					
Charitable activities	4.1	66,309	1,799,954	1,866,263	1,878,242
Investment income	4.2	1,377	-	1,377	710
Other income	4.3	70,000	-	70,000	-
Total income		137,686	1,799,954	1,937,640	1,878,951
Expenditure					
Charitable activities	5	30,498	1,890,182	1,920,680	1,891,423
Net income / (expenditure)		107,188	(90,228)	16,961	(12,471)
Transfer of funds	16	-	-	-	-
Net movement in funds		107,188	(90,228)	16,961	(12,471)
Reconciliation of funds					
Fund balances at beginning of the financial year	14/15	157,434	590,306	747,740	760,211
Total funds carried forward		264,622	500,079	764,700	747,740

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 2024

	notes	2024 £	2023 £
Fixed assets			
Intangible assets	8	16,000	18,000
Tangible fixed assets	9	153,516	169,392
		169,516	187,392
Current assets			
Debtors	10	418,668	581,316
Cash at bank and in hand		339,028	314,530
		757,695	895,846
Creditors: amounts falling due within one year	11	-	(335,498)
Net current assets		595,185	560,348
Total assets less current liabilities		764,700	747,740
Net assets		764,700	747,740
Funds of the charity			
Restricted funds	14	500,079	590,306
Unrestricted funds	15	264,622	157,434
			-
Total charity funds		764,700	747,740

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 30th December 2024 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 2024

	<i>notes</i>	2024 £	2023 £
Cash flows from operating activities			
Net cash used in operating activities	17	23,121	(93,743)
Cash flows from investing activities			
Interest received	4.2	1,377	710
Payments to acquire intangible fixed assets	8	-	-
Payments to acquire tangible fixed assets	9	-	(20,000)
Cash flows generated from investing activities		1,377	(19,290)
Change in cash and cash equivalents in the financial year		24,498	(113,034)
Cash and cash equivalents at beginning of the financial year	18	314,530	427,564
Cash and cash equivalents at end of the financial year		339,028	314,530
Analysis of cash and cash equivalents:			
Cash at bank and short term deposit	18	339,028	314,530

Community Restorative Justice Ireland

Notes to the Financial Statements

Year Ended 31 March 2024

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 2024/25 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.

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2024

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.

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2024

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.

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2024

4 Incoming resources	Unrestricted funds £	Restricted funds £	Funds 2024 £	Funds 2023 £
4.1 Charitable activities				
Department of Justice		75,750	75,750	91,875
Department for Communities		209,574	209,574	208,442
Northern Ireland Housing Executive		35,000	35,000	55,000
Belfast City Council		-	-	94,460
Belfast Health and Social Care Trust		223,586	223,586	105,360
NIACRO		80,000	80,000	103,000
Probation Board for Northern Ireland		-	-	110,000
		-	-	-
The Executive Office		1,139,709	1,139,709	1,099,188
Ulster Community Fund		-	-	-
LINCS		-	-	-
ARCS		-	-	-
		-	-	-
Central /Other	66,309	36,335	102,644	10,917
	66,309	1,799,954	1,866,263	1,878,242

** 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	1,377	-	1,377	710
--------------------------	-------	---	--------------	-----

4.3 Other income

Other income	70,000	-	70,000	-
--------------	--------	---	---------------	---

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2024

5 Charitable activities	notes	Unrestricted funds £	Restricted funds £	Funds 2024 £	Funds 2023 £
Charitable activities		2,000	1,817,451	1,819,451	1,781,891
Support costs	5.1		72,731	72,731	57,612
Governance	6	28,498	-	28,498	51,920
		30,498	1,890,182	1,920,680	1,891,423

5.1 Support costs	2024 £	2023 £
Wages and salaries	65,000	53,458
Employers NIC	5,940	3,911
Pension costs	1,791	242
Office and administration	-	-
	72,731	57,612

6 Governance costs	£	£
Audit fees	6,000	6,000
Legal and other professional fees	22,305	45,686
Bank charges	193	233
	28,498	51,920

7 Staff costs £ £

The total staff costs and employee benefits for the reporting period are analysed as follows:

Wages and salaries	655,583	780,189
Social security costs	57,192	73,621
Employer contributions to pension plans	13,246	11,760
	726,021	865,570

The average number of employees during this financial year were 24 (2023: 29)

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 - £101,970 - 3 (2023: £148,968 - 3). This includes Salaries, Employer's Social Security and pension contributions.

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2024

8 Intangible assets	Other £	Total £
Cost		
At 1 April 2023	20,000	20,000
Additions	-	-
Disposals	-	-
At 31 March 2024	20,000	20,000
Depreciation		
At 1 April 2023	2,000	2,000
Charge for the year	2,000	2,000
At 31 March 2024	4,000	4,000
Carrying amount		
At 31 March 2024	16,000	16,000
At 1 April 2023	18,000	18,000

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 £ 16,000 (2023 - £ 18,000) and the remaining amortisation period is 8 years.

9 Fixed assets	notes	Property £	Equipment £	Total £
Cost				
At 1 April 2023		139,433	225,357	364,790
Additions		-	-	-
Disposals		-	-	-
At 31 March 2024		139,433	225,357	364,790
Depreciation				
At 1 April 2023		5,577	189,820	195,398
Charge for the year		2,789	13,088	15,876
At 31 March 2024		8,366	202,908	211,274
Carrying amount				
At 31 March 2024		131,067	22,449	153,516
At 1 April 2023		133,856	35,536	169,392

10 Debtors	2024 £	2023 £
Debtors - Grants due on expended costs	397,078	517,338
Prepayments and accrued income	21,590	63,978
Other debtors	-	-
	418,668	581,316

Community Restorative Justice Ireland
Notes to the Financial Statements (continued)

Year Ended 31 March 2024

		2024	2023
		£	£
11 Creditors: amounts falling due within one year			
Trade creditors		125,229	252,824
Accruals and deferred income	12	37,281	82,674
Social security and other taxes		-	-
Other creditors		-	-
		162,510	335,498

		£	£
12 Deferred income			
At 1 April	20	58,965	50,000
BHSCCT		7,137	8965
Amount released to income		(50,000)	-
At 31 March		16,101	58,965

13 Analysis of net assets between funds	Unrestricted	Restricted	Funds	Funds
	funds	funds	2024	2023
	£	£	£	£
Fixed assets	169,516		169,516	187,392
Net current assets	95,106	500,079	595,185	560,348
	264,622	500,079	764,700	747,740

14 Restricted funds	Balance at	Other	Income &	Expenditure	Balance at
	beginning of year				
	£	£	£	£	£
Department of Justice	69,000		75,750	(93,000)	51,750
Department for Communities	6,973		209,574	(213,831)	2,716
Northern Ireland Housing Executive	-		35,000	(35,000)	-
Belfast City Council	45,000		-	-	45,000
Belfast Health and Social Care Trust	8,965		223,586	(225,414)	7,137
NIACRO	60,000		80,000	(140,000)	-
Probation Board for Northern Ireland	20,000		-	(20,000)	-
	-		-	-	-
The Executive Office	380,368		1,139,709	(1,126,602)	393,475
Ulster Community Fund	-		-	-	-
LINCS	-		-	-	-
ARCS	-		-	-	-
Central /Other	-		36,335	(36,335)	-
	-		-	-	-
	590,306	-	1,799,954	(1,890,182)	500,079

Community Restorative Justice Ireland
Notes to the Financial Statements (*continued*)

Year Ended 31 March 2024

15 Unrestricted funds	Balance at beginning of year £	Other £	Income & Debtors £	Expenditure Incurred £	Balance at end of year £
General funds	157,434		137,686	(30,498)	264,622
Contingency	-				-
Capitalisation	-	-	-	-	-
	157,434	-	137,686	(30,498)	264,622

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	2024 £	2023 £
Net income/(expenditure) for the financial year	16,961	(12,471)
Depreciation	17,876	23,357
Interest income	(1,377)	(710)
Increase / (Decrease) in debtors	162,649	-
(Decrease)/Increase in creditors	(172,988)	(103,920)
Net cash used in charitable activities	23,121	(93,743)

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	314,530	24,498	339,028

19 Details of guarantee

The company is limited by guarantee having no share capital.

At 31 March 2024 there was 2 members (2023 - 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.

**Community Restorative Justice Ireland
Management Information**

Year Ended 31 March 2024

The following pages do not form part of the financial statements

**Community Restorative Justice Ireland
Detailed Statement of Financial Activities**

Year Ended 31 March 2024

	2024	2023
	£	£
Income and endowments		
Charitable activities		
Department of Justice	75,750	91,875
Department for Communities	209,574	208,442
Northern Ireland Housing Executive	35,000	55,000
Belfast City Council	-	94,460
Belfast Health and Social Care Trust	223,586	105,360
NIACRO	80,000	103,000
Probation Board for Northern Ireland	-	110,000
	-	-
The Executive Office	1,139,709	1,099,188
Ulster Community Fund	-	-
LINCS	-	-
ARCS	-	-
	-	-
Central /Other	102,644	10,917
	1,866,263	1,878,242
Investment income		
Bank interest receivable	1,377	710
Other income		
Other income	70,000	-
Income of charitable activities	1,937,640	1,878,951

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

Year Ended 31 March 2024

	2024	2023
	£	£
Charitable Activities Expended		
<i>Activities undertaken directly</i>		
Wages and salaries	590,583	726,731
Employers NIC	51,252	69,709
Pension costs	11,455	11,517
Rent and service charges	24,220	28,599
Electricity and heating	7,959	2,869
Repairs and maintenance	9,806	2,386
Insurance	2,988	12,260
Travel costs	371	-
Stationery, printing and software	3,951	4,742
Administration	31,131	51,213
Volunteer expenses	-	-
Members training	1,804	2,731
Project costs	1,065,889	843,590
Consultancy and mediation fees	-	-
General costs	165	2,186
Depreciation	15,876	21,357
Amortisation	2,000	2,000
	<u>1,819,451</u>	<u>1,781,891</u>
<i>Support Costs</i>		
Wages and salaries	65,000	53,458
Employers NIC	5,940	3,911
Pension costs	1,791	242
Office and administration	-	-
	<u>72,731</u>	<u>57,612</u>
<i>Governance Costs</i>		
Audit fees	6,000	6,000
Legal and other professional fees	22,305	45,686
Bank charges	193	233
	<u>28,498</u>	<u>51,920</u>
Expenditure on charitable activities	1,920,680	1,891,423
Net (expenditure) / income	16,961	- 12,471