

COMPANY REGISTRATION NUMBER: NI042773  
CHARITY REGISTRATION NUMBER: 103318

Community Restorative Justice Ireland

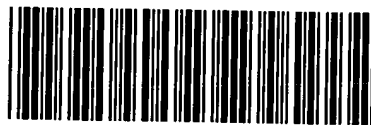
---

Company Limited by Guarantee

Financial Statements

Year Ended 31 March 2025

WEDNESDAY



A45      \*AEI21CKB\*      #208  
24/12/2025  
COMPANIES HOUSE

**Community Restorative Justice Ireland  
Financial Statements**

**Year Ended 31 March 2025**

---

Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent auditor's report to the members	<b>14</b>
Statement of financial activities (including income and expenditure account)	<b>17</b>
Statement of financial position	<b>18</b>
Statement of cash flows	<b>19</b>
Notes to financial statements	<b>20</b>

**Community Restorative Justice Ireland  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report)  
Year ended 31 March 2025**

---

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 2025.

**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

M O'Hara	(Chairperson)
Fr G Donegan	(resigned 21/10/2024)
K McEvoy	(Director)
C Poland	(Director)
B Wright	(resigned 21/10/2024)
R McLernon	(resigned 21/10/2024)
Sadie Reid	(Director)
Tomas Boyd	(Secretary)
Geri McCartney	(Vice Chair/Treasurer)
Joe Molloy	(Director)

The Board recognised the need to build further capacity and began 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.

In December 2024, following consent granted by the Charity Commission, a Special General Meeting was held at which members passed a Special Resolution to amend the Articles of Association. These amendments were designed to better reflect the charitable purposes of CRJI and to update the full Memorandum and Articles of Association in line with current company law and modern governance standards.

In addition, as part of our commitment to continuous improvement, the Board has formally agreed to adopt the Charity Commission's Code of Good Governance. This will support ongoing enhancement of organisational accountability, transparency, and effectiveness.

**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.

**Community Restorative Justice Ireland  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report)  
Year ended 31 March 2025**

---

**Risk management**

CRJI maintains a comprehensive risk-management framework designed to safeguard staff, clients, and the wider community. Policies are reviewed and updated regularly to ensure compliance with legal, regulatory, and professional standards. The organisation adheres to its Standards & Values and meets all statutory requirements to mitigate risk and harm.

**Organisational Safeguards & Compliance**

CRJI:

- Is a member of NIVCA, availing of ongoing organisational support.
- Has outsourced HR functions to *Peninsula Business Services* for policy review, staff contracts, and professional HR advice.
- Is registered with the Equality Commission for Northern Ireland and undergoes annual monitoring.
- Conducts Risk Assessments across all projects.
- Submits quarterly monitoring and finance reports to all funders and completes both quarterly and annual Verification Reviews.
- Is an accredited organisation with the Department of Justice.
- Is regularly inspected by the Criminal Justice Inspectorate for Northern Ireland.
- Acts as Lead Partner for the *Outer West Family Support HUB* in partnership with the Belfast Trust.
- Has received the Department of Justice – Justice in the Community Award for “Rewarding Justice Champions”.
- Has been recognised as a ‘Robust’ organisation by the *Department for Communities* (Social Development Programme) and serves as Lead Partner for the *Social Environment Programme – Crime*.
- Has been recognised as a ‘Robust’ organisation by *The Executive Office*.
- Is accredited by Skills for Justice Awards as a Centre for Restorative Justice Training, completing annual EQA assessments.
- Is registered with the ICO.
- Is registered as an Equal Opportunities Employer.

**Objectives and Activities**

CRJI’s objectives and activities continue to focus on strengthening community safety, promoting restorative practices, and supporting individuals and communities.

**Core Objectives**

- Promote a non-violent approach to crime and anti-social behaviour.
- Increase awareness and acceptance of Restorative Justice principles, contributing to the development of Restorative Communities.
- Create an environment where victims and community members feel safe to express their experiences and emotions.
- Work collaboratively with communities to build safer, inclusive, and participatory neighbourhoods.
- Provide conflict mediation, resolution services, and community programmes to support good citizenship and address issues that may otherwise go unresolved.
- Train volunteer practitioners in restorative techniques to equip them to deliver high-quality community-based programmes.

**Operational Overview**

**1. Organisational Growth and Strategic Development**

Over the past year, CRJI continued to grow and diversify its operations, reflected in a significant increase in financial turnover. The organisation maintained delivery of the STARS (Striving Towards a Restorative Society) programme—funded by The Executive Office (TEO) as part of the *Communities in Transition* (CiT) programme and delivered in partnership with NI Alternatives (NIA).

In addition, CRJI successfully tendered for new CiT-funded programmes in Community Safety in North Belfast and Lurgan, further expanding the organisation’s reach.

CRJI continues to sustain a broad portfolio of community support programmes through funding from: TEO, NIHE, NIACRO, DoJ, SSGT, BHSCT, DfC, and BCC.

**Community Restorative Justice Ireland  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report)  
Year ended 31 March 2025**

---

Despite the increased workload from new initiatives, CRJI remained firmly focused on its core mission: restorative conflict resolution and community support, placing itself at the heart of local communities and providing interventions to those most in need.

**Community Safety and Restorative Approaches**

**DfC Programme Outcomes**

CRJI contributes to the Department for Communities' objectives, including:

- Reduced overall crime rates
- Reduced anti-social behaviour (ASB)
- Reduced theft and violent crime
- Increased community pride

The restorative framework places victims' needs at the centre. Referrals come from police, community groups, and other stakeholders, involving issues such as ASB, burglary, theft, physical assaults, and punishment attacks.

Support includes:

- Development of safety plans
- Installation and distribution of home CCTV equipment
- Leaflets and social media safety advice
- Awareness-raising on ASB reporting
- Cross-community workshops
- Signposting networks for mental health, substance misuse, hate crime, and more

**Family and Youth Support Programmes (BHSCT Partnership)**

CRJI works in partnership with the Belfast Health & Social Care Trust to deliver a range of family and youth-focused interventions.

**Family Support Programme**

A 6–9 week early intervention programme providing practical and emotional support through home visits.

- Referrals via Belfast Family Support Hubs
- Minimum: 12 home-visiting programmes annually (480 hours)
- Focus: building confidence, resilience, and independence

**Family Support Hub**

A multi-agency network supporting children and families (0–18 years).

- Accepts referrals
- Signposts families to relevant statutory, voluntary, and community services

**Tier 3 Family Support Service**

Interventions include:

- Parenting capacity building
- Support for social isolation, poor family routines, and parental stress
- Education on child development and communication
- Youth mentoring
- Support for families affected by addiction, domestic abuse, and mental health issues

### **Traveller Programme**

A culturally sensitive programme raising awareness of available services and supporting Traveller families through:

- Family support
- Inclusion and personal development sessions
- Encouragement and motivation to make positive changes

### **GROW Project**

Supports young people aged 12+ in LAC, residential, and aftercare settings.

- Person-centred, trauma-informed approach
- Weekly mentoring
- Access to therapy, education, employability, and family support
- Focus on addiction, mental health, trauma, displacement, risk-taking behaviour, and criminality
- Mentors engage for up to 6 months and collaborate with statutory partners

### **ASPIRE Programme (NIACRO)**

Supports young males to realise aspirations and lead productive lives through:

- Well-being and substance use support
- Restorative interventions
- Education, training, and employment pathways
- Housing, CJS guidance, and personal development

### **Mediation and Community Support**

#### **MACS Project**

Provides mediation and restorative support across Greater West Belfast, South Belfast, and East Belfast. Support includes:

- Restorative dialogue and victim support
- Neighbour and family disputes
- ASB, addiction, youth concerns, threats, and hate crime
- Available to NIHE tenants, private homeowners, and community referrals

#### **Restorative Approaches in Prison (RAP)**

CRJI delivers restorative support to ex-offenders and those at risk of offending to:

- Reduce reoffending
- Support reintegration
- Strengthen family relationships
- Address emotional, mental health, and behavioural challenges

The programme focuses on:

- Accountability
- Reintegration
- Housing and practical needs
- Strength-based, person-centred dialogue

**Community Restorative Justice Ireland  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report)  
Year ended 31 March 2025**

---

**Community Restorative Practice and Public Safety**

**ARCS (Assets Recovery Community Scheme)**

CRJI operates an established home security scheme for individuals at heightened risk of domestic violence, and now also:

- Hate crime victims
- Those affected by serious ASB

The scheme improves safety, confidence, and willingness to report crime.

**Over 200 homes** received home security systems this year.

Referrals came from:

- Community organisations
- Council
- Housing associations
- PSNI
- Children's charities
- Migrant and Women's Centres

**Community Safety — CiT**

**North Belfast**

Addressed vulnerabilities including:

- Poverty and deprivation
- Mental health
- Peer pressure
- Limited educational opportunities
- Low confidence in policing

Initiatives included:

- Money lending awareness billboard campaign
- Drop-in clinics with support agencies
- Mental health and addiction initiatives
- Self-defence classes for young women
- Youth diversionary trips (e.g., 11–12 July period)
- Digital safety education delivered with Ineqe
- Youth empowerment programmes

**Lurgan & Drumgask**

Similar strategic themes to North Belfast.

Initiatives included:

- Billboard campaigns on illegal money lending
- FAST Programme for vulnerable families
- School-based awareness sessions
- 8-week high-risk youth programme (partners: PSNI, NIFRS, NIAS)
- Summer diversionary initiatives
- Mentor training in schools and youth clubs
- Monthly multi-agency meetings addressing organised crime and drugs

**Community Restorative Justice Ireland  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report)  
Year ended 31 March 2025**

---

**STARS Programme (CiT)**

CRJI, in partnership with NI Alternatives, continued to deliver extensive restorative training across all 8 CiT areas. Programme features:

- Training in Restorative Justice and Restorative Practice
- Under-threat case interventions
- Support for organisations dealing with ASB, drug crime, paramilitarism, and community tensions
- Collaboration with policing, housing, transport, and community partners

Events included:

- Talk with Jo Berry (Building Bridges for Peace)
- Restorative Justice Week activities (November 17–23, 2024)

**NFT: Nourish, Flourish, Thrive (Women's Programme)**

Participants:

- 39 (Belfast)
- 10 (Derry)
- 12 (Dungiven)
- 6 (Lurgan)

All participants reported feeling empowered, gaining new skills, and applying restorative principles daily.

The year's funding included an **Independent Impact Assessment**, evaluating:

- Programme effects
- Sustainability
- Community resilience
- Long-term crime prevention outcomes

**Dungiven Pilot Programme (TEO)**

A 6-month pilot aiming to identify gaps in community services and embed restorative practice.

Achievements:

- Highly positive reception from community and volunteers
- Creation of a youth community hub (now open 6 evenings per week)
- RP training for young people and Young Ambassadors
- Delivery of the 12-week NFT Programme for women
- Partnership developed with Benbradagh Community Support
- Independent Community Audit commissioned to measure pre- and post-intervention impact

**Department of Justice (DoJ) Funding**

As one of only two accredited restorative organisations in Northern Ireland, CRJI receives DoJ funding to enhance restorative capacity and delivery.

This supports:

- Community safety through restorative interventions
- Non-violent, voluntary alternatives to address low-level criminality
- Mediation structures for community conflict
- Community-wide participation in restorative approaches
- Promotion of restorative standards and active citizenship

**Community Restorative Justice Ireland  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report)  
Year ended 31 March 2025**

---

### **Health & Wellbeing Programme**

A holistic support programme designed to improve emotional, physical, and social wellbeing in CiT areas.  
Features include:

- One-to-one mentoring
- Volunteer training
- Awareness raising
- Each participant receives an Enabling Positive Change budget to support personal goals

### **NEA – National Energy Action Programme**

Focused on:

- Reducing isolation
- Improving wellbeing
- Offering warm, safe spaces during winter
- Providing skills-building activities

Activities included:

- Community kitchen sessions (one-to-one and group)
- Choir, line dancing, and cross-community sessions
- Holistic therapies, pottery, and themed lunches

**334 participants engaged, each receiving a Winter Warmer Pack.**

### **Winter Fuel Fund**

Administered by CRJI (funded via NEA).

- Over **500 vouchers (£50 each)** provided for gas and electricity
- Distributed in December 2024 and January 2025
- Supported individuals and families most affected by the cost-of-living crisis
- Demonstrated the power of collaborative community partnerships

### **Training and Development**

CRJI continues to prioritise the continuous professional development (CPD) of all staff and volunteers, while also delivering high-quality restorative training to community representatives and statutory partners.

#### **Internal Training and Professional Development**

This year, CRJI invested significantly in its **Skills for Justice Awards–approved training centre**, enabling delivery of *Skills for Justice Level 3: Understanding the Principles of Restorative Practice* to:

- PSNI Neighbourhood Policing Teams (NPT) in North and West Belfast and Derry
- New CRJI staff members
- Volunteers

CRJI aims to extend this training to all PSNI NPTs across Belfast and Derry, as well as to additional community organisations and statutory agencies within the next 12 months.

#### **Accredited Training Delivered for Staff CPD**

- Understanding Restorative Practices
- Skills for Justice Level 3 and Level 4
- Trauma-Informed Practices
- Suicide Awareness / Mind Skills
- Therapeutic Crisis Intervention

**Community Restorative Justice Ireland  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report)  
Year ended 31 March 2025**

---

- Domestic Abuse (Bystander Training)
- Child Protection – Level 2
- Vulnerable Adults – Level 2
- Health & Safety in the Workplace – Level 2
- SEA Leadership Award – Level 9
- Mentoring High-Risk Young People

### **External Training Delivery**

CRJI delivered a wide range of OCN-accredited Restorative Practice and Restorative Justice programmes across Belfast, Newry, and Derry, awarding 245 certificates to participants completing OCN Levels 1–3.

Training continues to be delivered to:

- Community groups
- Schools
- Youth clubs
- Sports clubs

### **Accredited Training Delivered Externally**

- Introducing Restorative Practices in Educational Settings – *OCN Level 2*
- Understanding Restorative Justice within a Community Setting – *OCN Level 2*
- Understanding Criminal Justice: Choices and Consequences for Youths – *OCN Level 1*
- Theories of Restorative Justice within a Community Setting – *OCN Level 3*
- Skills for Justice Awards – *Level 3*
- Young Ambassadors Programme (YAP)

### **Impact of Training Provision**

The delivery of these programmes:

- Increased awareness and understanding of restorative practices across community and statutory sectors
- Strengthened community capacity to respond to local issues
- Supported the development of **inclusive, collaborative, and restorative solutions**
- Helped embed restorative principles within educational, policing, community, and youth settings

### **CEO / Senior Management Joint Initiatives**

#### **Engagement in Restorative Justice Working Groups**

CRJI continues to maintain an active role in the **Restorative Justice Working Group (RJWG)** and associated subgroups. Participation includes:

- Regular attendance at meetings
- Contribution to discussions
- Providing feedback and input into working documents

The CEO has led this engagement on behalf of the organisation, ensuring consistent representation and strategic alignment.

CRJI has also liaised with key stakeholders outside the formal RJWG framework, strengthening collaboration and reducing duplication of effort across the restorative justice sector. Key partners include:

- Victim Support
- NI Alternatives (NIA)
- NIACRO
- PSNI

**Community Restorative Justice Ireland  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report)  
Year ended 31 March 2025**

---

**Collaboration with the Department of Justice (DoJ)**

CRJI has shared a comprehensive **menu of training** with the DoJ, expressing a willingness to deliver Skills for Justice (SFJ) training for prison staff and pilot new restorative training models.

Although CRJI and NIA have jointly developed a **CPD course in Restorative Practices** with Ulster University—designed for on-campus delivery—the joint nature of this programme limits flexibility compared to CRJI-led training.

CRJI has also been supporting the DoJ and the Interim Protocol Lead (IPL) in the development, promotion, and implementation of the new Northern Ireland Protocol for Restorative Justice. Support provided includes:

- Attendance at multiple meetings
- Input into the Training Framework
- Feedback on standards and implementation processes

This work will continue throughout 2025 in preparation for the launch of the new Framework in autumn 2025.

**Community Resolution Pilot with PSNI**

The CEO has taken a leading role in establishing a **Community Resolution Pilot** with the PSNI. The pilot launched in April 2025, enabling CRJI to receive Community Resolution Notices (CRNs) for low-level offences and work directly with clients to reduce reoffending.

During initial implementation, several issues emerged, including:

- Communication gaps
- Lower-than-anticipated referral volumes

The DoJ has acknowledged these concerns and is actively engaging with the CEO to resolve them and strengthen the referral pathway going forward.

**Staff Wellbeing Strategy**

As part of strengthening organisational culture and supporting staff retention and resilience, CRJI implemented a comprehensive **Staff Wellbeing Strategy** this year.

This strategy includes:

- Regular wellbeing check-ins
- Access to support resources and training
- Structured wellbeing activities
- Emphasis on reflective practice and staff support

The initiative ensures that staff working in high-demand community-facing roles are supported both professionally and personally.

**Communications Strategy – Quarterly Newsletter**

To enhance internal and external communication, CRJI introduced a **Quarterly Newsletter** as a key component of its communications strategy.

The newsletter aims to:

- Improve transparency across projects
- Highlight organisational achievements
- Share staff updates and successes
- Strengthen connections with community partners, funders, and stakeholders
- Showcase ongoing restorative initiatives

This new communication channel supports greater organisational visibility and reinforces CRJI's commitment to open and proactive engagement.

---

## **Achievements and Performance**

### **Development of CRJI's Assessment Centre for Restorative Practice**

Following the purchase of the Time Out Assessment Centre, CRJI's Assessment Centre for Restorative Practice received approval from Skills for Justice Awards to deliver a comprehensive range of regulated qualifications in community justice and learning and development.

The Centre undergoes annual external quality assurance, and on 30 August 2024 it was affirmed as an exemplar and fully compliant Centre. CRJI maintains robust structures for:

- Management
- Learner support
- Assessment
- Internal and external quality assurance

As the only approved Assessment Centre for Restorative Practice in Northern Ireland, CRJI is committed to expanding this training department and establishing itself as a centre of excellence for Community Restorative Practice.

CRJI also continues to support the DoJ and Interim Protocol Lead in increasing restorative justice capacity and establishing the new framework for community RP/RJ training and standardised practice models.

### **Community Safety and Restorative Interventions**

CRJI worked closely with the PSNI, community groups, and statutory agencies to address a wide spectrum of community safety concerns, including:

- Violence reduction
- Prevention of crime and anti-social behaviour
- Responding to threats against vulnerable individuals and groups

Collaboration focused on improving safety, providing targeted supports, and addressing underlying causes of harm within communities.

### **Restorative Community Hub – Dungiven**

At the request of The Executive Office (TEO), CRJI delivered a six-month intervention in **Dungiven** to identify gaps in rural services—particularly youth provision.

#### **Key achievements in the first six months included:**

- Establishment of a **Restorative Community Hub** (opened January 2025) in partnership with Benbradagh Community Support
- Introduction of restorative practice to young people
- Delivery of training programmes to youth workers and young people
- Completion of the 12-week NFT Programme for women
- Design and painting of a community mural of hope
- Community engagement events and multi-agency coordination
- Significant increase in interest for restorative approaches across the community

CRJI looks forward to continuing this work in the coming year and further embedding restorative methods in Dungiven.

### **Strengthening Internal Communication – Quarterly Staff Newsletter**

To enhance communication and organisational cohesion, SMT introduced a Quarterly Staff Newsletter. This initiative enables staff to:

- Share updates from individual projects
- Welcome new staff and bid farewell to departing colleagues

**Community Restorative Justice Ireland  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report)  
Year ended 31 March 2025**

---

- Highlight achievements and success stories
- Promote upcoming training
- Celebrate staff contributions and commitment

The newsletter has been widely embraced and is now a valued element of CRJI's communication strategy

### **Staff Wellbeing and Recognition**

CRJI continued to invest in staff wellbeing, with Wellbeing Champions leading monthly initiatives throughout the year. Highlights included:

- Wellbeing Away Day at Drumalis (January)
- Random Acts of Kindness Month (February)
- Move More March (a highly competitive step challenge)

These initiatives foster connection, resilience, and workplace wellbeing across the organisation.

CRJI was also proud to celebrate the recognition of our Traveller Hub Coordinator, who was nominated for an Aisling Award for ground-breaking work with St Mary's Primary School on Traveller culture, traditions, and shared experiences. This project made a profound impact on pupils and the wider school community.

### **New Counselling and Psychotherapy Service**

CRJI's Health & Wellbeing Team launched a new counselling and psychotherapy service for adolescents aged 11–24 and their families.

Key features include:

- Developmental and systemic therapeutic approach
- Incorporation of restorative values and family-based sessions when appropriate
- Safe, non-judgemental therapeutic space
- Use of creative therapeutic tools such as SandSpace and art therapy

This service enhances early intervention and wellbeing support for young people across our communities.

### **Community Engagement and Impact**

CRJI has been involved in a wide range of community initiatives throughout the year, including:

- 12-week Nourish, Flourish, and Thrive (NFT) wellness programme
- Breaking Free from Harmful Money Lending campaigns in North Belfast and Lurgan
- Colours of Community multicultural fun day in Marrowbone Park
- Awareness workshops on drug use and vaping
- Colin office achieving the Safe Place Silver Award for domestic violence support
- Hosting bi-monthly NIHE Housing Solutions clinics
- A diverse programme of events for Restorative Justice Week (November 2025)

CRJI also supported families through winter hardship by distributing:

- Food parcels
- Gas and electric vouchers
- Toys, clothing, and Christmas dinner hampers

Over **500 individuals and families** benefitted from these supports.

**Community Restorative Justice Ireland  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report)  
Year ended 31 March 2025**

---

### **Accreditation and External Recognition**

In December 2025, CRJI underwent a Skills for Justice External Quality Assurance audit and received a glowing report. Additionally:

- The CEO and CRJI's SFJ Assessor both completed the Internal Quality Assurance (IQA) qualification
- CRJI was invited by the DoJ to deliver OCN Level 3 – Understanding Theories of Restorative Justice within a Community Setting to PSNI Community Officers and NI Probation Service Officers

These achievements reinforce our reputation as a high-quality training centre and sector leader.

### **International Engagement**

The CEO represented CRJI at the **Tajik Community Policing Leadership Programme**, hosted by the US Consulate at Trinity College Dublin.

Alongside PSNI Superintendent Peter Brannigan, the CEO:

- Met with high-ranking officials from Tajikistan
- Engaged in dialogue on policing in post-conflict societies
- Shared CRJI's model of restorative justice and community-based approaches

The organisers highlighted CRJI's contribution as a standout element of the programme, demonstrating the organisation's growing international recognition.

### **Social Media**

The development and embedding of a Social Media & PR 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**

Through the dedication, professionalism, and hard work of our staff and volunteers, CRJI has not only met but **exceeded** its planned initiatives this year. The organisation's achievements clearly demonstrate the continued need for our work at the heart of local communities and reinforce the vital role that restorative practice plays in promoting safety, wellbeing, and positive change.

On behalf of the Trustees, I would like to extend sincere thanks to our CEO, Senior Management Team, and all CRJI staff and volunteers for their unwavering commitment to the organisation and the communities we serve. Their passion and resilience remain the driving force behind our success.

### **Reserves policy**

CRJI holds reserves to ensure financial resilience, support operational continuity, and manage unexpected changes in income or expenditure. Reserve levels are monitored quarterly and formally reviewed as part of the annual budgeting and audit process.

### **Restricted funds**

Restricted funds are subject to specific donor or contract conditions. At 31 March 2025, restricted funds totalled £307,333.

### **Designated funds**

Designated funds represent unrestricted funds that the Trustees have allocated for specific organisational purposes. At 31 March 2025, designated reserves totalled £202,720. These funds are reviewed annually to ensure they remain appropriate to the charity's needs.

### **General funds**

General funds are unrestricted funds available to support the charity's ongoing work. At 31 March 2025, free reserves totalled £375,995.

**Community Restorative Justice Ireland  
Company Limited by Guarantee  
Trustees' Annual Report (Incorporating the Director's Report)  
Year ended 31 March 2025**

---

The Trustees aim to maintain free reserves equivalent to approximately three months of core expenditure (around £300,000). The current level is considered sufficient to support operational stability, manage cash-flow fluctuations, and ensure continuity of services.

**Going concern**

The Trustees confirm that, in their opinion, the organisation is a going concern. Based on projected income and current reserve levels, CRJI has adequate financial resources to continue operating for the foreseeable future.

**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 and 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**

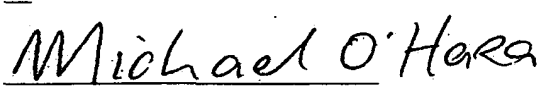
Each of the persons who is a trustee at the date of approval of this report confirms that:

- 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 2<sup>nd</sup> December 2025 and signed on behalf of the board of trustees by:

  
M O'Hara  
Trustee

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

**Year ended 31 March 2025**

**Opinion**

We have audited the financial statements of Community Restorative Justice Ireland (the 'charitable company') for the year ended 31 March 2025 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 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; 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:

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

**Year ended 31 March 2025**

- 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](http://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 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;

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

**Year ended 31 March 2025**

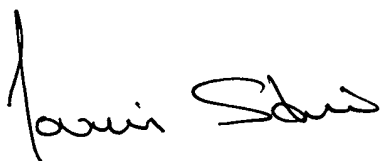
- Obtained an understanding of provision and held discussions with management to understand the basis of recognition or non-recognition of tax provisions; and

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.



Loucas Stavri FCA (Senior Statutory Auditor)

For and on behalf of  
Stavri Chartered Accountants & Statutory Auditor  
Coleraine

**Community Restorative Justice Ireland**  
**Statement of Financial Activities**  
*(incorporating income and expenditure account)*  
**Year Ended 31 March 2025**

	notes	Unrestricted funds £	Restricted funds £	Funds 2025 £	Funds 2024 £
<b>Incoming resources</b>					
Charitable activities	4.1	123,382	1,765,551	<b>1,888,933</b>	1,866,263
Investment income	4.2	2,266	-	<b>2,266</b>	1,377
Other income	4.3	72,966	-	<b>72,966</b>	70,000
<b>Total income</b>		<b>198,614</b>	<b>1,765,551</b>	<b>1,964,165</b>	1,937,640
<b>Expenditure</b>					
Charitable activities	5	35,255	1,807,562	<b>1,842,817</b>	1,920,680
<b>Net income / (expenditure)</b>		<b>163,359</b>	<b>(42,011)</b>	<b>121,348</b>	16,961
<b>Transfer of funds</b>	16	<b>150,734</b>	<b>( 150,734)</b>	-	-
<b>Net movement in funds</b>		<b>314,093</b>	<b>(192,745)</b>	<b>121,348</b>	<b>16,961</b>
<b>Reconciliation of funds</b>					
Fund balances at beginning of the financial year	14/15	264,622	500,079	<b>764,700</b>	747,740
<b>Total funds carried forward</b>		<b>578,715</b>	<b>307,333</b>	<b>886,048</b>	764,700

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 2025**

	<i>notes</i>	<b>2025</b> £	2024 £
<b>Fixed assets</b>			
Intangible assets	8	<b>14,000</b>	16,000
Tangible fixed assets	9	<b>133,759</b>	153,516
		<b>147,759</b>	169,516
<b>Current assets</b>			
Debtors	10	<b>819,576</b>	418,668
Cash at bank and in hand		<b>313,175</b>	339,028
		<b>1,132,751</b>	757,695
<b>Creditors: amounts falling due within one year</b>	11	<b>( 394,462)</b>	( 162,510)
<b>Net current assets</b>		<b>738,289</b>	595,185
<b>Total assets less current liabilities</b>		<b>886,048</b>	764,700
<b>Net assets</b>		<b>886,048</b>	764,700
<b>Funds of the charity</b>			
Restricted funds	14	<b>307,333</b>	500,079
Unrestricted funds	15	<b>578,715</b>	264,622
<b>Total charity funds</b>		<b>886,048</b>	764,700

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 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 2025**

	<i>notes</i>	<b>2025</b> £	2024 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	17	(28,119)	23,121
<b>Cash flows from investing activities</b>			
Interest received	4.2	2,266	1,377
Payments to acquire intangible fixed assets	8	-	-
Payments to acquire tangible fixed assets	9	-	(20,000)
		<b>2,266</b>	<b>(18,623)</b>
<b>Cash flows generated from investing activities</b>			
<b>Change in cash and cash equivalents in the financial year</b>		<b>(25,853)</b>	<b>4,498</b>
<b>Cash and cash equivalents at beginning of the financial year</b>	18	<b>339,028</b>	<b>334,530</b>
<b>Cash and cash equivalents at end of the financial year</b>		<b>313,175</b>	<b>339,028</b>
<b>Analysis of cash and cash equivalents:</b>			
Cash at bank and short term deposit	18	313,175	339,028

## Community Restorative Justice Ireland Notes to the Financial Statements

### Year Ended 31 March 2025

---

#### 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 2025**

---

**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 2025**

---

**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 2025**

<b>4 Incoming resources</b>	Unrestricted funds £	Restricted funds £	Funds 2025 £	Funds 2024 £
<b>4.1 Charitable activities</b>				
Department of Justice		69,000	<b>69,000</b>	75,750
Department for Communities		192,269	<b>192,269</b>	209,574
Northern Ireland Housing Executive		75,000	<b>75,000</b>	35,000
Belfast City Council		9,982	<b>9,982</b>	-
Belfast Health and Social Care Trust		179,728	<b>179,728</b>	223,586
NIACRO		100,000	<b>100,000</b>	80,000
Probation Board for Northern Ireland		-	-	-
		-	-	-
The Executive Office		1,097,365	<b>1,097,365</b>	1,139,709
Ulster Community Fund		-	-	-
LINCS		-	-	-
ARCS		16,805	<b>16,805</b>	-
		-	-	-
Central /Other	123,382	25,402	<b>148,784</b>	102,644
	123,382	1,765,551	<b>1,888,933</b>	1,866,263

\* 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	2,266	-	<b>2,266</b>	1,377
--------------------------	-------	---	--------------	-------

**4.3 Other income**

Other income	72,966	-	<b>72,966</b>	70,000
--------------	--------	---	---------------	--------

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

**Year Ended 31 March 2025**

5 Charitable activities	notes	Unrestricted funds £	Restricted funds £	Funds 2025 £	Funds 2024 £
Charitable activities		( 926)	1,682,307	<b>1,681,382</b>	1,819,451
Support costs	5.1		125,255	<b>125,255</b>	72,731
Governance	6	36,181	-	<b>36,181</b>	28,498
		<b>35,255</b>	<b>1,807,562</b>	<b>1,842,817</b>	<b>1,920,680</b>

5.1 Support costs	2025 £	2024 £
Wages and salaries	<b>111,662</b>	65,000
Employers NIC	<b>11,340</b>	5,940
Pension costs	<b>2,253</b>	1,791
Office and administration	-	-
	<b>125,255</b>	<b>72,731</b>

6 Governance costs	£	£
Audit fees	<b>6,000</b>	6,000
Legal and other professional fees	<b>29,965</b>	22,305
Bank charges	<b>216</b>	193
	<b>36,181</b>	<b>28,498</b>

7 Staff costs	£	£
---------------	---	---

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

Wages and salaries	<b>697,197</b>	655,583
Social security costs	<b>60,691</b>	57,192
Employer contributions to pension plans	<b>13,604</b>	13,246
	<b>771,492</b>	<b>726,021</b>

The average number of employees during this financial year were 25 (2024: 24)

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 - £110,378 - 3 (2024: £101,970 - 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 2025

8 Intangible assets	Other £	Total £
<b>Cost</b>		
At 1 April 2024	20,000	20,000
Additions	-	-
Disposals	-	-
<b>At 31 March 2025</b>	<b>20,000</b>	<b>20,000</b>
<b>Depreciation</b>		
At 1 April 2024	4,000	4,000
Charge for the year	2,000	2,000
<b>At 31 March 2025</b>	<b>6,000</b>	<b>6,000</b>
<b>Carrying amount</b>		
<b>At 31 March 2025</b>	<b>14,000</b>	<b>14,000</b>
At 1 April 2024	16,000	16,000

*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 £ 14,000 (2024 - £ 16,000) and the remaining amortisation period is 8 years.*

9 Fixed assets	notes	Property £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2024		139,433	225,357	364,790
Additions		-	-	-
Disposals		-	-	-
<b>At 31 March 2025</b>		<b>139,433</b>	<b>225,357</b>	<b>364,790</b>
<b>Depreciation</b>				
At 1 April 2024		8,366	202,908	211,274
Charge for the year		2,789	16,967	19,756
<b>At 31 March 2025</b>		<b>11,155</b>	<b>219,875</b>	<b>231,030</b>
<b>Carrying amount</b>				
<b>At 31 March 2025</b>		<b>128,278</b>	<b>5,481</b>	<b>133,759</b>
At 1 April 2024		131,067	22,449	153,516

10 Debtors	2025 £	2024 £
Debtors - Grants due on expended costs	670,805	397,078
Prepayments and accrued income	13,099	21,590
Other debtors	135,673	-
	<b>819,576</b>	<b>418,668</b>

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

Year Ended 31 March 2025

		2025	2024
		£	£
<b>11</b>	<b>Creditors: amounts falling due within one year</b>		
	Trade creditors	287,551	125,229
	Accruals and deferred income	92,271	37,281
	Social security and other taxes	14,640	-
	Other creditors	-	-
		<b>394,462</b>	<b>162,510</b>

		£	£
<b>12</b>	<b>Deferred income</b>		
	At 1 April	16,101	7,136
	BHSCT	4,862	8965
	DFC	3,366	-
	Amount released to income	-	-
	At 31 March	<b>24,330</b>	<b>16,101</b>

	Unrestricted	Restricted	Funds	Funds
	funds	funds	2025	2024
	£	£	£	£
Fixed assets	147,759		147,759	169,516
Net current assets	430,955	307,333	738,289	595,185
	<b>578,715</b>	<b>307,333</b>	<b>886,048</b>	<b>764,700</b>

<b>14</b>	<b>Restricted funds</b>	Balance at	Other	Income &	Expenditure	Balance at
		beginning of year		Debtors	Incurred	end of year
		£	£	£	£	£
	Department of Justice	51,750		69,000	(120,750)	-
	Department for Communities	2,716		192,269	(190,919)	4,066
	Northern Ireland Housing Executive	-		75,000	(75,000)	-
	Belfast City Council	45,000		9,982	(51,472)	3,510
	Belfast Health and Social Care Trust	7,137		179,728	(186,865)	-
	NIACRO	-		100,000	(100,000)	-
	Probation Board for Northern Ireland	-		-	-	-
	The Executive Office *	393,475	(150,734)	1,097,365	(1,041,296)	298,810
	Ulster Community Fund	-		-	-	-
	LINCS	-		-	-	-
	ARCS	-		16,805	(15,858)	947
	Central /Other	-		25,402	(25,402)	-
		<b>500,079</b>	<b>(150,734)</b>	<b>1,765,551</b>	<b>(1,807,562)</b>	<b>307,333</b>

\* The Executive Office programme reflects management fees earned by CRJI over the last 4 years not released to unrestricted reserves (note 16).

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

**Year Ended 31 March 2025**

15 Unrestricted funds	Balance at beginning of year £	Transfer & Other £	Income & Debtors £	Expenditure Incurred £	Balance at end of year £
<b>General</b>					
General funds	264,622	( 51,986)	198,614	( 35,255)	375,995
<b>Designated</b>					
Core reserve	-	202,720			202,720
Contingency	-				-
Capitalisation	-				-
	<u>264,622</u>	<u>150,734</u>	<u>198,614</u>	<u>( 35,255)</u>	<u>578,715</u>

**16 Transfer of funds**

A transfer of £150,734 was made from restricted funds to unrestricted funds for management fees earned by CRJI from TEO - Star's programme over the last 4 years.

17 Reconciliation of changes in resources to net cash flow used in charitable activities	2025 £	2024 £
Net income/(expenditure) for the financial year	121,348	16,961
Depreciation	21,756	17,876
Interest income	(2,266)	(1,377)
Increase / (Decrease) in debtors	( 400,909)	162,649
(Decrease)/Increase in creditors	231,952	( 172,988)
<b>Net cash used in charitable activities</b>	<u>( 28,119)</u>	<u>23,121</u>

**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	339,028	(25,853)	313,175

**19 Details of guarantee**

The company is limited by guarantee having no share capital.

At 31 March 2025 there was 2 members (2024 - 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.

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.

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

**Year Ended 31 March 2025**

---

**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 2025**

---

The following pages do not form part of the financial statements

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

**Year Ended 31 March 2025**

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Department of Justice	69,000	75,750
Department for Communities	192,269	209,574
Northern Ireland Housing Executive	75,000	35,000
Belfast City Council	9,982	-
Belfast Health and Social Care Trust	179,728	223,586
NIACRO	100,000	80,000
Probation Board for Northern Ireland	-	-
	-	-
The Executive Office	1,097,365	1,139,709
Ulster Community Fund	-	-
LINCS	-	-
ARCS	16,805	-
	-	-
Central /Other	148,784	102,644
	<b>1,888,933</b>	<b>1,866,263</b>
<b>Investment income</b>		
Bank interest receivable	2,266	1,377
<b>Other income</b>		
Other income	72,966	70,000
<b>Income of charitable activities</b>	<b>1,964,165</b>	<b>1,937,640</b>

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

**Year Ended 31 March 2025**

	2025	2024
	£	£
<b>Charitable Activities Expended</b>		
<i>Activities undertaken directly</i>		
Wages and salaries	585,535	590,583
Employers NIC	49,350	51,252
Pension costs	11,351	11,455
Rent and service charges	19,790	24,220
Electricity and heating	12,198	7,959
Repairs and maintenance	5,518	9,806
Insurance	5,920	2,988
Travel costs	1,486	371
Stationery, printing and software	4,451	3,951
Administration	29,953	31,131
Volunteer expenses	-	-
Members training	9,197	1,804
Project costs	924,877	1,065,889
Consultancy and mediation fees	-	-
General costs	-	165
Depreciation	19,756	15,876
Amortisation	2,000	2,000
	<b>1,681,382</b>	<b>1,819,451</b>
<b>Support Costs</b>		
Wages and salaries	111,662	65,000
Employers NIC	11,340	5,940
Pension costs	2,253	1,791
Office and administration	-	-
	<b>125,255</b>	<b>72,731</b>
<b>Governance Costs</b>		
Audit fees	6,000	6,000
Legal and other professional fees	29,965	22,305
Bank charges	216	193
	<b>36,181</b>	<b>28,498</b>
<b>Expenditure on charitable activities</b>	<b>1,842,817</b>	<b>1,920,680</b>
<b>Net (expenditure) / income</b>	<b>121,348</b>	<b>16,961</b>