

**FINANCIAL STATEMENTS OF**  
**COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH**  
**YEAR ENDED 31 MARCH 2023**

**COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH  
FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2023**

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**COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH  
FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2023**

**DIRECTORY**

**COMMITTEE**

Annette Hughes (Chairperson)  
Marita Quinn  
Geraldine Kearns  
Josephine Flynn  
Ewan Morgan  
Colin Hanna  
Gary McAllister

**SECRETARY**

Marita Quinn

**TREASURER**

Geraldine Kearns

**ADDRESS**

Teach Bhaile Bhot  
Commarket  
Newry

**ACCOUNTANTS**

**Boyle & Co Accountants (IRE) Ltd**  
4 Forkhill Business Centre  
Main Street  
Forkhill  
NEWRY  
BT35 9WE

**BANKERS**

First Trust Bank  
42/44 Hill Street  
Newry  
Co Down

**CHARITY NO.**

**NIC 103767**

## COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH

### Report of the Management Committee

The Members present their report and the audited financial statements of the organisation for the year ended 31 March 2023.

1. Select suitable accounting policies and then apply them consistently;
2. Make judgements and estimates that are reasonable and prudent;
3. Comply with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements, and
4. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in business.

The Members are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the organisation. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### 1. Principal Activity

The principal activity of the organisation is to provide a nonviolent approach to crime and anti-social behaviour in the Newry/Armagh area. It is recognised as a charity by the Inland Revenue. No change is contemplated in its activities. There was great uptake by the local community during the year and CRJ will continue to be active.

#### 2. Review of the business and future developments

Both the level of business and yearend financial position was satisfactory, and the Members expect that the present level of activity will be sustained for the foreseeable future.

#### 3. Results

An overall surplus of £10,936, resulted from a surplus on unrestricted funds of £17,530 and a deficit on restricted funds of £6,594.

#### 4. Fixed Assets

The movement of fixed assets during the year is set out in Note 8 to the financial statements.

It is the opinion of the directors that the open market value of the organisation's fixed assets does not differ substantially from the amount at which they are included in the balance sheet.

#### 5. Members

The following Members have held office during the period from the start of the financial year to the date of this report:-

Annette Hughes	Enda Hughes	Ewan Morgan
Josephine Flynn	Colin Hanna	Imelda McDonald
Gary McAlister	Geraldine Kearns	

#### 6. Political and charitable donations

No political donations were made during the year.

#### 7. Auditors

A resolution proposing that Boyle & Co continue to act Auditors of the charity will be put to the Annual General Meeting.

By Order of the Board

Chairperson  
Date 23 August 2023

## **COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH**

### **Auditor's Report for the year ended 31 March 2023**

Report of the auditor to the members of Community Restorative Justice Newry/Armagh.

We have audited the financial statements of Community Restorative Justice Newry/Armagh for the year ended 31 March 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These Financial Statements have been prepared under the historical cost convention, and the accounting policies set out on page 8.

#### **Respective responsibilities of members of the Management Committee and Auditors**

The Management Committee is responsible for preparing the report of the Management Committee and the Financial Statements in accordance with United Kingdom law and Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the Financial Statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the Financial Statements give a true and fair view and are properly prepared in accordance with the Constitution dated 10/02/2010. We also report to you if, in our opinion, the report of the Management Committee is not consistent with the Financial Statements, if the organisation has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

We read the report of the Management Committee, and consider whether it is consistent with the audited Financial Statements. We consider the implications for our report if we become aware of any misstatements or material inconsistencies with the Financial Statements.

#### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the members of the Management Committee in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations, which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

#### **Opinion**

In our opinion the financial statements give a fair and true view of the charitable company's state of affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure in the year then ended and have been properly prepared.

**Boyle & Co Accountants (IRE) Ltd**  
**Accountant & Auditors**

**4 Forkhill Business Centre**  
**Main Street**  
**Forkhill**  
**Newry**  
**BT35 9WE**

**Date 23 August 2023**

COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2023

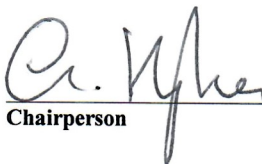
	Notes	Unrestricted Funds (£)	Restricted Funds (£)	Designated Funds (£)	Total Funds 2023 (£)	Total Funds 2022 (£)
<b>INCOMING RESOURCES</b>						
<b>Activities in Furtherance of the charity's objectives:</b>						
Grants receivable	2	0	174,649	0	174,649	180,373
Income from charitable activities	2	975	0	0	975	0
<b>Total Incoming resources</b>		<b>975</b>	<b>174,649</b>	<b>0</b>	<b>175,624</b>	<b>180,373</b>
<b>RESOURCES EXPENDED</b>						
<b>Costs of generating funds:</b>						
Fundraising and publicity	3	0	0	0	0	469
Costs in furtherance of charitable objectives	4	0	52,023	0	52,023	38,852
Management and administration	5	76	134,398	0	134,474	127,298
<b>Total resources expended</b>		<b>76</b>	<b>186,421</b>	<b>0</b>	<b>186,497</b>	<b>166,619</b>
<b>Net incoming resources for the year</b>		<b>899</b>	<b>(11,772)</b>	<b>0</b>	<b>(10,873)</b>	<b>13,755</b>
Transfer between funds		0	0	0	0	0
Balances brought forward		16,631	5,065	0	21,696	7,941
Balances carried forward		17,530	(6,657)	0	10,823	21,696

**COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH**

**Balance Sheet as at  
31 March 2023**

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
		(£)	(£)
<b>Fixed Assets</b>			
Tangible assets	8	853	1,137
<b>Current Assets</b>			
Debtors	0		0
Bank	11,645		24,443
Cash at Hand	<u>0</u>		<u>0</u>
			<u>24,443</u>
<b>Creditors: Amounts falling due within one year</b>			
Creditors	9		(3,884)
Bank	<u>(1,675)</u>		<u>(3,884)</u>
		<u>9,970</u>	<u>(3,884)</u>
<b>Net Current Assets</b>		<u>9,970</u>	<u>20,559</u>
<b>Total Assets less Current Liabilities</b>		<u>10,823</u>	<u>21,696</u>
<b>Funds</b>			
Unrestricted	10	17,530	16,631
Restricted		<u>(6,707)</u>	<u>5,065</u>
		<u>10,823</u>	<u>21,696</u>

These financial statements were approved by the members of the committee on 23 August 2023 and are signed on their behalf by:

  
Chairperson

  
Treasurer

**Date: 23 August 2023**

## COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Accounting Policies.

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

##### Basis of Accounting

The Accounts have been prepared in accordance with the historical cost convention.

##### Tangible Fixed Assets

Tangible fixed assets are stated at cost. Depreciation is charged at the following annual rate of 25% reducing balance method.

##### Deferred Government Grants,

Government grants on capital expenditure are credited to a deferred account and are released to revenue over the expected useful life of the relevant asset by equal annual amounts. Grants of a revenue nature are credited to income in the period to which they relate.

##### Taxation

Community Restorative Justice Newry/Armagh is recognised as a charity by the Inland Revenue and is thus not liable to taxation. No provision has therefore been made for any taxation payable.

#### 2. Incoming Resources.

Incoming resources represents the net amounts received to fund the activities of the charity.

	Unrestricted Funds (£)	Restricted Funds (£)	Designated Funds (£)	Total Funds 2023 (£)	Total Funds 2022 (£)
SHSCT	0	0	0	0	15,000
Department for Social Development/DFC	0	48,679	0	48,679	47,076
Co-operation Ireland	0	0	0	0	3,714
Executive office	0	18,980	0	18,980	5,021
NMDC	0	0	0	0	0
International Fund for Ireland	0	102,250	0	102,250	97,382
PBNI	0	0	0	0	0
Ulster Community	0	0	0	0	12,180
Donation	975	0	0	975	0
Fundraising	0	0	0	0	0
Halifax Foundation	0	4,740	0	4,740	0
<b>Total</b>	<b>975</b>	<b>174,649</b>	<b>0</b>	<b>175,624</b>	<b>180,373</b>

#### 3. Resources expended.

Fundraising and publicity

	Unrestricted Funds (£)	Restricted Funds (£)	Designated Funds (£)	Total Funds 2023 (£)	Total Funds 2022 (£)
Adverts	0	0	0	0	468
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>468</b>

4. **Costs in furtherance of charitable objectives**

	Unrestricted Funds (£)	Restricted Funds (£)	Designated Funds (£)	Total Funds 2023 (£)	Total Funds 2022 (£)
Programme costs	0	34,194	0	34,194	22,772
Facilitator fees	0	17,829	0	17,829	16,080
Training for beneficiaries	0	0	0	0	0
Travel & Subsistence	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>52,023</b>	<b>0</b>	<b>52,023</b>	<b>38,852</b>

5. **Management and administration**

	Unrestricted Funds (£)	Restricted Funds (£)	Designated Funds (£)	Total Funds 2023 (£)	Total Funds 2022 (£)
Wages and salaries	0	105,609	0	105,609	97,624
IT costs	0	829	0	829	0
Staff training	0	2,280	0	2,280	0
Rent	0	10,208	0	10,208	11,991
Venue Hire	0	2,295	0	2,295	3,699
Maintenance	0	161	0	161	557
Fine	0	0	0	0	140
Heat, light and power	0	2,492	0	2,492	1,642
Insurance	0	1,055	0	1,055	1,863
Telephone & Internet	0	2,300	0	2,300	1,580
Bank charges	0	411	0	411	483
Post & stationery	0	5,179	0	5,179	3,471
Accounts	0	1,350	0	1,350	1,380
Subscription	0	20	0	20	2,488
Depreciation	76	209	0	285	380
<b>Total</b>	<b>76</b>	<b>134,398</b>	<b>0</b>	<b>134,474</b>	<b>127,298</b>

6. **Interest receivable**  
Interest received during the period was £0.

7. **Interest payable**  
There was no interest payable during the period.

8. **Fixed Assets.**

	<b>Office Equipment</b>		<b>Total</b>
	<b>£</b>		<b>£</b>
Cost at 01/04/22	16,430		16,430
Additions	0		0
Disposals	0		0
Cost at 31/03/23	16,430		16,430
Depreciation at 01/04/22	15,293		15,293
Charge for the year	284		284
Depreciation at 31/03/23	15,577		15,577
<b>Net book value at 31/03/23</b>	<b>853</b>		<b>853</b>
Net book value at 31/03/22	1,137		1,137

9. **Creditors: Amounts falling due within one year.**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Creditors and accruals	<b>1,675</b>	3,884
	<b>1,675</b>	3,884

10. **Reserves.**

	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>
As at 01/04/22	16,631	5,065	21,696
<b>Surplus/(Deficit)</b>	<b>899</b>	<b>(11,772)</b>	<b>(10,873)</b>
As at 31/03/23	<b>17,530</b>	<b>(6,707)</b>	<b>10,823</b>

11. **Post Balance Sheet Events.**

The effect of events relating to the year ended 31 March 2023 which occurred before the date of approval of the financial statements by the Management Committee have been included to the extent required to show a true and fair view of the state of affairs at 31 March 2023 and of the results for the year ended on that date.