

**FINANCIAL STATEMENTS OF**  
**COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH**  
**YEAR ENDED 31 MARCH 2024**

**COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH  
FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024**

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**COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH  
FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024**

**DIRECTORY**

**COMMITTEE**

Annette Hughes (Chairperson)  
Marita Quinn  
Geraldine Kearns  
Josephine Flynn  
Lesley Morgan  
Colin Hanna

**SECRETARY**

Marita Quinn

**TREASURER**

Geraldine Kearns

**ADDRESS**

Teach Bhaile Bhot  
Cornmarket  
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 2024.

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 £10,556, resulted from a surplus on unrestricted funds of £24,973 and a deficit on restricted funds of £14,417.

#### 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	Lesley Morgan
Josephine Flynn	Colin Hanna	Imelda McDonald
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 22 August 2024

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

### **Auditor's Report for the year ended 31 March 2024**

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 2024, 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 2024 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**  
Accountants

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

**Date 22 August 2024**

COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH

**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 31 March 2024

	Notes	Unrestricted Funds (£)	Restricted Funds (£)	Designated Funds (£)	Total Funds 2024 (£)	Total Funds 2023 (£)
<b>INCOMING RESOURCES</b>						
<b>Activities in Furtherance of the charity's objectives:</b>						
Grants receivable	2	0	215,283	0	215,283	174,649
Income from charitable activities	2	7,500	0	0	7,500	975
<b>Total Incoming resources</b>		<b>7,500</b>	<b>215,283</b>	<b>0</b>	<b>222,783</b>	<b>175,624</b>
<b>RESOURCES EXPENDED</b>						
<b>Costs of generating funds:</b>						
Fundraising and publicity	3	0	0	0	0	0
<b>Charitable Expenditure</b>						
Costs in furtherance of charitable objectives	4	0	58,528	0	58,528	52,023
Management and administration	5	57	164,465	0	164,522	134,474
<b>Total resources expended</b>		<b>57</b>	<b>222,993</b>	<b>0</b>	<b>223,050</b>	<b>186,497</b>
<b>Net incoming resources for the year</b>		<b>7,443</b>	<b>(7,710)</b>	<b>0</b>	<b>(267)</b>	<b>(10,873)</b>
Transfer between funds		0	0	0	0	0
Balances brought forward		17,530	(6,707)	0	10,823	21,696
Balances carried forward		<b>24,973</b>	<b>(14,417)</b>	<b>0</b>	<b>10,556</b>	<b>10,823</b>

## COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH

### Balance Sheet as at 31 March 2024

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
		(£)	(£)
<b>Fixed Assets</b>			
Tangible assets	8	640	853
<b>Current Assets</b>			
Debtors		0	0
Bank		12,311	11,645
Cash at Hand		<u>0</u>	<u>0</u>
			<u>11,645</u>
<b>Creditors: Amounts falling due within one year</b>			
Creditors		(2,395)	(1,675)
Bank		<u>          </u>	<u>          </u>
		<b>9,916</b>	<b>(1,675)</b>
<b>Net Current Assets</b>		<u>9,916</u>	<u>9,970</u>
<b>Total Assets less Current Liabilities</b>		<u><b>10,556</b></u>	<u><b>10,823</b></u>
<b>Funds</b>			
	10		
Unrestricted		24,973	17,530
Restricted		<u>(14,417)</u>	<u>(6,707)</u>
		<u><b>10,556</b></u>	<u><b>10,823</b></u>

These financial statements were approved by the members of the committee on 22 August 2024 and are signed on their behalf by:

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Treasurer

Date: 22 August 2024

## 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 2024 (£)	Total Funds 2023 (£)
SHSCT	0	0	0	0	0
Department for Social Development/DFC	0	47,804	0	47,804	48,679
Co-operation Ireland	0	0	0	0	0
Executive office	0	0	0	0	18,980
NMDC	0	0	0	0	0
International Fund for Ireland	0	162,480	0	162,480	102,250
John Moores Foundation	0	5,000	0	5,000	0
Ulster Community	0	0	0	0	0
Donation	7,500	0	0	7,500	975
Fundraising	0	0	0	0	0
Halifax Foundation	0	0	0	0	4,740
Total	7,500	215,284	0	222,784	175,624

#### 3. Resources expended.

Fundraising and publicity

	Unrestricted Funds (£)	Restricted Funds (£)	Designated Funds (£)	Total Funds 2024 (£)	Total Funds 2023 (£)
Adverts	0	0	0	0	0
Total	0	0	0	0	0

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

	Unrestricted Funds (£)	Restricted Funds (£)	Designated Funds (£)	Total Funds 2024 (£)	Total Funds 2023 (£)
Programme costs	0	41,470	0	<b>41,470</b>	<b>34,194</b>
Facilitator fees	0	17,058	0	17,058	<b>17,829</b>
Total	0	58,528	0	<b>58,528</b>	<b>52,023</b>

**5. Management and administration**

	Unrestricted Funds (£)	Restricted Funds (£)	Designated Funds (£)	Total Funds 2024 (£)	Total Funds 2023 (£)
Wages and salaries	0	122,776	0	<b>122,776</b>	<b>105,609</b>
IT costs	0	131	0	<b>131</b>	<b>829</b>
Staff training	0	840	0	<b>840</b>	<b>2,280</b>
Rent	0	13,076	0	<b>13,076</b>	<b>10,208</b>
Venue Hire	0	8,484	0	<b>8,484</b>	<b>2,295</b>
Maintenance	0	1,931	0	<b>1,931</b>	<b>161</b>
Heat, light and power	0	1,916	0	<b>1,916</b>	<b>2,492</b>
Insurance	0	785	0	<b>785</b>	<b>1,055</b>
Telephone & Internet	0	2,039	0	<b>2,039</b>	<b>2,300</b>
Bank charges	0	572	0	<b>572</b>	<b>411</b>
Post & stationery	0	8,327	0	<b>8,327</b>	<b>5,179</b>
Accounts	0	2,160	0	<b>2,160</b>	<b>1,350</b>
Subscription	0	1,203	0	<b>1,203</b>	<b>20</b>
Water charges	0	69	0	<b>69</b>	<b>0</b>
Depreciation	57	156	0	<b>213</b>	<b>285</b>
Total	57	164,465	0	<b>164,522</b>	<b>134,474</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>
	<u>£</u>		<u>£</u>
Cost at 01/04/23	16,430		16,430
Additions	0		0
Disposals	0		0
Cost at 31/03/24	16,430		16,430
Depreciation at 01/04/23	15,577		15,577
Charge for the year	213		213
Depreciation at 31/03/24	15,790		15,790
<b>Net book value at 31/03/24</b>	<b>640</b>		<b>640</b>
Net book value at 31/03/23	853		853

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

	<b>2024</b>	2023
	<u>£</u>	<u>£</u>
Creditors and accruals	<b>2,395</b>	1,675
	<b>2,395</b>	1,675

**10. Reserves.**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
As at 01/04/23	17,530	(6,707)	10,823
<b>Surplus/(Deficit)</b>	7,443	(7,710)	(267)
As at 31/03/24	24,973	(14,417)	10,556

**11. Post Balance Sheet Events.**

The effect of events relating to the year ended 31 March 2024 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 2024 and of the results for the year ended on that date.