

FINANCIAL STATEMENTS OF
COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH
YEAR ENDED 31 MARCH 2025

**COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

CONTENTS	PAGE
DIRECTORY AND OFFICERS	3
MANAGEMENT COMMITTEE REPORT	4
ACCOUNTANTS AND AUDITORS REPORT	5
STATEMENT OF FINANCIAL ACTIVITIES	6
BALANCE SHEET	7
NOTES TO THE ACCOUNTS	8

**COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025**

DIRECTORY

COMMITTEE

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

SECRETARY

Marita Quinn

TREASURER

Geraldine Kearns

ADDRESS

Teach Bhaile Bhot
28 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 2025.

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 £21,889, resulted from a surplus on unrestricted funds of £25,940 and a deficit on restricted funds of £4,051.

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	Coleen McCreesh	Lesley Morgan
Josephine Flynn	Marita Quinn	Colin Hanna
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 19 August 2025

COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH

Auditor's Report for the year ended 31 March 2025

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 2025, 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 2025 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 19 August 2025

COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2025

	Notes	Unrestricted Funds (£)	Restricted Funds (£)	Designated Funds (£)	Total Funds 2025 (£)	Total Funds 2024 (£)
INCOMING RESOURCES						
Activities in Furtherance of the charity's objectives:						
Grants receivable	2	0	239,387	0	239,387	215,283
Income from charitable activities	2	1,009	0	0	1,009	7,500
Total Incoming resources		1,009	239,387	0	240,396	222,783
RESOURCES EXPENDED						
Costs of generating funds:						
Fundraising and publicity	3	0	0	0	0	0
Charitable Expenditure						
Costs in furtherance of charitable objectives	4	0	44,473	0	44,473	58,528
Management and administration	5	42	184,548	0	184,590	164,522
Total resources expended		42	229,021	0	229,063	223,050
Net incoming resources for the year		967	10,366	0	11,333	(267)
Transfer between funds		0	0	0	0	0
Balances brought forward		24,973	(14,417)	0	10,556	10,823
Balances carried forward		25,940	(4,051)	0	21,889	10,556

COMMUNITY RESTORATIVE JUSTICE NEWRY/ARMAGH

**Balance Sheet as at
31 March 2025**

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
		(£)	(£)
Fixed Assets			
Tangible assets	8	480	640
Current Assets			
Debtors		0	0
Bank		23,844	12,311
Cash at Hand		<u>0</u>	<u>0</u>
			<u>12,311</u>
Creditors: Amounts falling due within one year			
Creditors		(2,435)	(2,395)
Bank		<u> </u>	<u> </u>
		<u>21,409</u>	<u>9,916</u>
Net Current Assets		<u>21,409</u>	<u>9,916</u>
Total Assets less Current Liabilities		<u><u>21,889</u></u>	<u><u>10,556</u></u>
Funds			
Unrestricted	10	25,940	24,973
Restricted		<u>(4,051)</u>	<u>(14,417)</u>
		<u>21,889</u>	<u>10,556</u>

These financial statements were approved by the members of the committee on 19 August 2025 and are signed on their behalf by:

Chairperson

Treasurer

Date: 19 August 2025

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 2025 (£)	Total Funds 2024 (£)
SHSCT	0	0	0	0	0
Department for Social Development/DFC	0	54,610	0	54,610	47,804
Co-operation Ireland	0	0	0	0	0
Executive office	0	0	0	0	0
NMDC	0	3,304	0	3,304	0
International Fund for Ireland	0	176,423	0	176,423	162,480
John Moores Foundation	0	0	0	0	5,000
Ulster Community	0	0	0	0	0
Donation	1,009	0	0	1,009	7,500
Fundraising	0	0	0	0	0
Halifax Foundation	0	5,050	0	5,050	40
Total	1,009	239,387	0	240,396	222,784

3. Resources expended.

Fundraising and publicity

	Unrestricted Funds (£)	Restricted Funds (£)	Designated Funds (£)	Total Funds 2025 (£)	Total Funds 2024 (£)
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 2025 (£)	Total Funds 2024 (£)
Programme costs	0	33,096	0	33,096	41,470
Facilitator fees	0	11,377	0	11,377	17,058
Total	0	44,473	0	44,473	58,528

5. **Management and administration**

	Unrestricted Funds (£)	Restricted Funds (£)	Designated Funds (£)	Total Funds 2025 (£)	Total Funds 2024 (£)
Wages and salaries	0	142,861	0	142,861	122,776
IT costs	0	206	0	206	131
Staff training	0	2,295	0	2,295	840
Rent	0	13,414	0	13,414	13,076
Venue Hire	0	12,178	0	12,178	8,484
Maintenance	0	88	0	88	1,931
Heat, light and power	0	1,128	0	1,128	1,916
Insurance	0	446	0	446	785
Other Legal & Professional	0	200		200	
Telephone & Internet	0	1,817	0	1,817	2,039
Bank charges	0	573	0	573	572
Post & stationery	0	6,971	0	6,971	8,327
Accounts	0	2,200	0	2,200	2,160
Subscription	0	0	0	0	1,203
Water charges	0	53	0	53	69
Depreciation	42	118	0	160	213
Total	42	184,548	0	184,590	164,522

6. **Interest receivable**

Interest received during the period was £0.

7. **Interest payable**

There was no interest payable during the period.

8. **Fixed Assets.**

	Office Equipment		Total
	<u>£</u>		<u>£</u>
Cost at 01/04/24	16,430		16,430
Additions	0		0
Disposals	0		0
Cost at 31/03/25	16,430		16,430
Depreciation at 01/04/24	15,790		15,790
Charge for the year	160		160
Depreciation at 31/03/25	15,950		15,950
Net book value at 31/03/25	480		480
Net book value at 31/03/24	640		640

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

	2025	2024
	<u>£</u>	<u>£</u>
Creditors and accruals	2,435	2,395
	2,435	2,395

10. **Reserves.**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
As at 01/04/24	24,973	(14,417)	10,556
Surplus/(Deficit)	967	10,366	11,333
As at 31/03/25	25,940	(4,051)	21,889

11. **Post Balance Sheet Events.**

The effect of events relating to the year ended 31 March 2025 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 2025 and of the results for the year ended on that date.