

REGISTERED COMPANY NUMBER: NI032252 (Northern Ireland)  
REGISTERED CHARITY NUMBER: NIC107726

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2024**  
**for**  
**Ardmonagh Family And Community Group**  
**Limited**  
**(A Company Limited by Guarantee)**

Lynn Drake & Co Ltd  
Statutory Auditors  
1st Floor  
34 B-D Main Street  
Moirá  
Co. Armagh  
BT67 0LE

**Ardmonagh Family And Community Group  
Limited**

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for the Year Ended 31 March 2024**

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**Ardmonagh Family And Community Group  
Limited**

**Reference and Administrative Details  
for the Year Ended 31 March 2024**

<b>TRUSTEES</b>	R Hyland (resigned 1/3/2024) M Rodgers Chairman R L McDonald (resigned 19/7/2023) A Kerr G Marshall S Stewart Ms S Rogan (appointed 29/3/2024) Mrs C McCann (appointed 29/3/2024) C Mac Giolla Mhin (appointed 8/4/2024)
<b>COMPANY SECRETARY</b>	R G May
<b>REGISTERED OFFICE</b>	61-63 Ardmonagh Gardens Belfast Co. Antrim BT11 8DX
<b>REGISTERED COMPANY NUMBER</b>	NI032252 (Northern Ireland)
<b>REGISTERED CHARITY NUMBER</b>	NIC107726
<b>AUDITORS</b>	Lynn Drake & Co Ltd Statutory Auditors 1st Floor 34 B-D Main Street Moira Co. Armagh BT67 0LE
<b>CEO</b>	Richard May



**ARDCOMM**

The Heart of the Community

# **Ardmonagh Family & Community Group Ltd.**

**Trustees report: April 2023-March 2024**

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## 1. Objectives and Activities

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

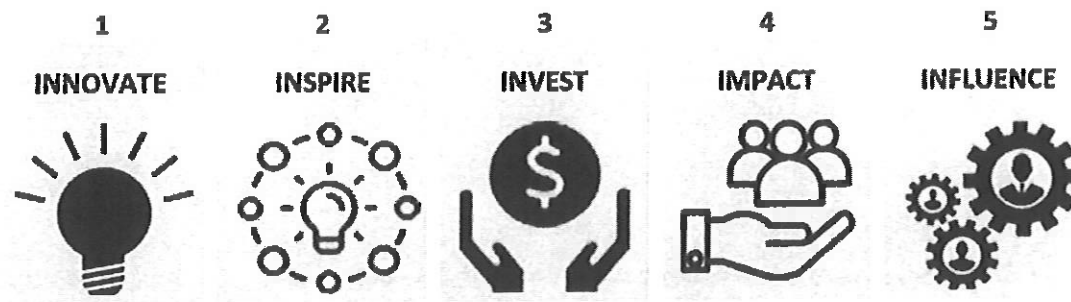
### Strategic Context

Ardmonagh Family & Community Group (Ardcomm) has a long established history of delivering much needed health and social care services to meet the needs of the most vulnerable within our community. We employ approximately 100 staff across our services which range from children's and family's services, to older adults support and domiciliary care services. Our vision as an organisation is clearly laid out in our Mission Statement and Values Statement below and our rights-based approach to our work.

With decades of experience, we are deeply embedded in the local community and have a profound understanding of the unique challenges faced by those we serve, including children, the elderly, individuals and families dealing with disabilities and other health and social issues, and those experiencing socio-economic hardship. Our strategic vision is focused on adapting to challenging and changing needs, such as the increasing demand for quality and accessible health and social care services for our ageing populations, bespoke support for our children and families, and tackling health and social inequalities. We aim to strengthen our role as a trusted partner in the delivery of integrated health and social care services, working collaboratively with other providers, local authorities and statutory agencies, and our other stakeholders, to ensure that our services remain cutting edge, responsive, accessible, and effective, in securing our service users' rights and entitlements to meet the needs of those who are most at risk.

Our 5I's strategic framework succinctly describes our vision and provides a structure for our strategic implementation plan. These strategic priorities form the basis of our Operational Plans across all of our services and sets out specific action items and objectives that we work towards to achieve our goals. The thematic framework moves us towards excellence and influences everything from our competitive advantages, recruitment, retention and training of staff, and all areas for performance, improvement and growth. In addition, we determine performance indicators and work closely with our stakeholders from the voluntary and community sector, Health and Social Care Trusts and other allied statutory bodies, and academic partners in Queen's University Belfast, to demonstrate the ways in which our success and added social value is achieved and measured. These are constantly reviewed and adapted to ensure our services are evidence-based and our performance levels are of the highest professional standards.

## The 5I's - Key Strategic Themes



### Mission Statement

To provide high quality care and support services to improve the health and wellbeing of people in the community. Our person-centered and compassionate approach ensures services are fit for purpose and that our service users receive the standards of care to which they are entitled. We also foster a safe and supportive environment for our staff that encourages open communication and ongoing learning so they can maximise their potential to be the best they can be.

### Our values are....

- We place the community at the heart of what we do and approach our work with compassion, dignity and respect for all.
- We act with integrity and are accountable for our actions.
- We listen to and advocate on behalf of our community, acknowledging their right to participate and influence decisions that affect them and their care.
- We work in partnership with various external agencies to fulfil our shared vision.
- We build respectful relationships with each other to promote honesty and authenticity in all that we do.
- We foster a safe and supportive learning environment that meet the needs of all.

### Rights-based Approach

At Ardcomm we apply a rights-based approach to all that we do. This is a way of being and a guiding framework that emphasises service user advocacy and entitlement, and the protection and promotion of human rights principles in all aspects of our engagements, policies and practices. In the context of health and social care, this approach ensures that our service-users' rights to health, dignity, and equality are respected, upheld and promoted. It focuses on empowering individuals by recognising their right to access quality health and social care and receive services without discrimination, and builds their capacity to participate in decision-making to inform and shape services. This approach aligns care practice standards with international standards, ensuring that vulnerable groups, such as those with health and social care needs, disabilities or marginalised communities, are not excluded from necessary services and are treated and assessed with fairness and respect.

## Key Service Provision

To deliver our vision, we provide high quality support across a range of key services, which include;

- **Domiciliary Care** – Delivering support and care services within our organisational setting and within the home to children with complex/medical needs and adults with physical and emotional disabilities.
- **Older Adults Support Services** – Good Morning West Belfast, Older Adults Lunch Club & Befriending service, provide relevant supports and bespoke activities to over 55's who may feel isolated in the community. We work in collaboration with other charities and support services to improve our service-users' daily living situations and ensure their needs are met.
- **Family Time** – Supporting children and families through the provision of family time support. This service offers a safe and neutral place where children of separated families can spend time with adults important to them, and where positive relationships and engagements are promoted and encouraged.
- **Family Support** - Supporting families Belfast wide through the provision of targeted family specific work looking at many different areas to improve a family situation. Some areas of focus are; health & development, family & social relationships, stability or Financial support and employment or advocacy support to navigate engagements with other professional bodies.
- **Outreach** – Supporting children experiencing different transitions in life, whether this be unplanned placement moves for Looked After Children, or school changes for children that have experienced disruption or trauma. Working with children on a one-to-one basis, the service aims to promote positive relationships and build life skills with the children they support. A varied and bespoke service for families in need of support.
- **Children's Residential Home** - a specialised child's rights-based residential unit that provides a safe and secure environment, and individualised nurturing care, for children aged 5-11 years of age. We provide a unique home environment that offers the highest standards of rights-based, child-centred care and carefully planned therapeutic help and support, over a period of up to two years, for three children with emotional and behavioural development needs. Our goal is to work collaboratively with the children, our external partners from the statutory, academic, community and voluntary sectors, and the children's families, in multi-disciplinary teams, to prepare our children to transition into long-term care settings.

## 2. Public benefit

To improve health and social care outcomes for vulnerable adults and children in disadvantaged communities or circumstances through the provision of quality services.

- The direct benefits which flow from this purpose is evident in the positive impact we have on the health and well-being of vulnerable children and adults in disadvantaged communities across the Greater Belfast area. Particularly when they are dealing with challenging and difficult times in their lives. This purpose does not lead to harm.
- By providing accessible and high-quality health and social care services, we improve outcomes for those facing significant challenges, including poverty, disability, social, emotional, behavioural and mental health issues, and social exclusion.

- Our services are designed to enhance access to care, promote independence, and support individuals and families in overcoming the barriers they face in achieving a better quality of life.
- Through our work, we contribute to reducing health inequalities, improving life chances, and fostering stronger, more resilient families and communities.
- Ultimately, our mission is to ensure that everyone, regardless of their circumstances, has access to the care and support they need to thrive.
- These benefits are demonstrated through monthly and annual activity reports and outcomes-based evaluation.
- A private benefit to trustees may arise if the knowledge they gain as a trustee in regard to good governance and health and social care promotion and regulation is transferable to another setting.
- These benefits are incidental and necessary to ensure the benefit is provided to the beneficiaries.

To improve the social and emotional development of children and young people living in disadvantaged communities or circumstances through programmes and services that support parents, in caring for their children.

- The public benefit of this purpose is demonstrated through our commitment to enhancing the social, emotional and behavioural development of children and young people living in disadvantaged communities or circumstances in the Greater Belfast area. This purpose does not lead to harm.
- By providing targeted services, programmes and interventions we support them and those in a caregiving role to strengthen bonds and family connections thereby improving relationships.
- We help to create a nurturing environment that fosters understanding, resilience, confidence, and emotional well-being in children and parents.
- Our initiatives are designed to equip children and parents with the tools and knowledge they need to better support children's development improving outcomes for future generations.
- Through this approach, we aim to disrupt the cycle of disadvantage, ensuring that children in our communities have the foundation to reach their full potential and lead fulfilling lives.
- These benefits are demonstrated through monthly and annual activity reports and outcomes-based evaluations.
- A risk may arise if through the provision of family support services, a child or parent/carer is harmed by a member of staff or a member of staff is harmed in the course of their duties. These risks are minimised through the implementation of Child Protection and Vulnerable Adults safeguarding policies, staff supervision and Lone Working policy and are outweighed by the overall benefits to children and families.
- A private benefit to trustees may arise if the knowledge and experience they gain as a trustee, in regard to good governance and family support is transferable to another setting.
- These benefits are incidental and necessary to ensure the benefit is provided to the beneficiaries.

To improve the quality of life of children and young people living in disadvantaged communities or circumstances in the Greater Belfast area through the provision of contact support services.

- The direct benefits which flow from this purpose is what through the provision of family support services, children are provided with a safe and neutral place for separated families to enable them to spend time with one or both parents and other siblings. The focus is on ensuring that organisations, professionals, and carers, work together to deliver high quality care. This purpose does not lead to harm.
- The beneficiaries of this purpose are children and young people, their parents and carers primarily living in the Greater Belfast catchment area.

- A private benefit to trustees may arise if the knowledge and experience they gain as a trustee, in regards, to good governance and early years is transferable to another setting.
- These benefits are demonstrated through monthly and annual activity reports and outcomes-based evaluations.
- These benefits are incidental and necessary to ensure the benefit is provided to the beneficiaries.

To improve the quality of domiciliary/palliative care of children and adults with physical and emotional disabilities living in disadvantaged communities or circumstances through the provision of care support services.

- The direct benefits which flow from this purpose is that through the provision of domiciliary/palliative care in the community to children and adults with complex medical needs, physical and emotional disabilities, they can be provided with health and social care packages specifically tailored to each individual's requirement.
- The agency is registered with the Regulation and Quality Improvement Authority. Training is provided by specialist Health Professionals focusing on development of staff and continuous improvement.
- Delivery of a high quality domiciliary and palliative health and social care services that focuses on core values and in keeping with human rights is available to attend to service users' needs. This purpose does not lead to harm.

To provide a safe and neutral place for looked after children (in the care system) to maintain contact with their birth families and spend time with one or both parents, kin and other siblings. All children have the right to protection, to fulfil their potential and to adult support to challenge others on their behalf to ensure their rights are upheld and respected. Everyone has a responsibility to support the care and protection of children.

- The direct benefits which flow from this purpose is that by providing this service in family contact, and through our residential home, that children will experience significant and positive change to their social and emotional development which will impact upon their position within their community and their chance to have a successful and fulfilled life.
- Children and their parents/carers and adults are facilitated and empowered to engage with society in a way that is respectful and beneficial to them.
- A private benefit to trustees may arise if the knowledge and experience they gain as a trustee, in regard to good governance and early years, is transferable to another setting.
- Our children's' residential home is registered with the Regulation and Quality Improvement Authority. Training is provided by specialist and other professionals focusing on development of staff skills, knowledge, competence and continuous improvement.
- These benefits are incidental and necessary to ensure the benefit is provided the beneficiaries.

### 3. Achievement and performance

The year 2023/24 continued to present challenges for the Ardmonagh Family & Community Group (Ardcomm), some of which were additional to the previous year ie 'Costs of Living', staff recruitment and retention, and political uncertainty around funded and commissioned services, all of which had an impact upon our service users and staff alike. We were tested on our resilience and commitment to deliver our services in a manner that our service users require, and which is expected of an organisation, which is 'fit for purpose'. However, as always, we stepped up to the mark. Due to the commitment and dedication of our staff we had an exceptional year and successfully delivered our services and where and when required we stepped forward to support the most vulnerable within the community.

There remains an ongoing challenge to effect influence between our role as a voluntary organisation, delivering services to the most vulnerable members of our community, but also developing as a business, improving our services whilst keeping an eye on our costs/expenditure/profit and all that this entails. We are committed to meeting this challenge as the year has shown, and have remained steadfast in our resolve to enhance our contribution as a vital part of the social and economic fabric of society through the development of services to the most vulnerable.

We have a purpose in providing social value in all that we do within our immediate community and, as such, we have a vital role to play in its development and in building the capacity of its residents in their pursuit of protecting their health and well-being and, by so doing, building a better future. Whilst our emphasis over the years has been on continuing to grow our services both in terms of the quality and quantity, 2023/24 has focused on developing and restructuring the organisation against this continuing backdrop of immense challenge which does not seem to be easing.

The business plans which we developed for our services in 2022/23, continued to be implemented in 2023/24. We continued to develop our services, which involved having to make big decisions regarding where we invest our resources. This has resulted in us restructuring the Senior Management Team and we achieved our registration with The RQIA for our children's residential home, for children aged 5-11 years, in February 2024, and we opened for business in May 2024. We are a strong, well-structured organisation, we have our governance arrangements embedded and are working to the level that illustrates our strengths. Our governance sub-groups are all supporting and delivering the strategic direction and oversight of the organisation.

More importantly, we value all our staff who work extremely hard to deliver our services and those who provide vital leadership and management roles, and working alongside the Board, to develop and deliver our strategic and operational goals. They have helped us build an organisation of which we are all immensely proud. The vision, strengths, work and outcomes have not been achieved in isolation from our main financial stakeholders and funders: The Belfast Health and Social Care Trust; The Southern Health and Social care Trust, The Department for Communities; The Belfast City Council and The Northern Ireland Housing Executive. They have all contributed to the success of this organisation in various ways.

Last, but certainly not least, as the Chair of that Board I am indebted to the other Board members who so willingly give their time and expertise in the upward trajectory of this organisation. On behalf of the Board, I would like to commend everyone who is connected to the organisation for their efforts. The continuing success of Ardcomm is not only in meeting but surpassing our objectives. This is a testament to the hard work, dedication, and commitment of staff and to those to whom we strive to provide quality services.

#### 4. Financial Review

##### Reserves policy

The Charity's policy is to retain a level of free reserves, which matches the needs of the organisation, both at the current time and in the foreseeable future. The reserves required should be sufficient to meet committed grant expenditure and the running costs for a period equivalent to six months annual expenditure. We have invested in the restructuring of the organisation and into setting up and opening a residential unit for children. We continue to monitor compliance with this policy on a regular basis and the board will review the appropriateness of the policy annually.

The company had net outgoing resources for the year of £427,484 (2023: net outgoing resources of £180,907), which reflected the decrease in trading activities during the year. Unrestricted funds decreased by £409,698, while restricted funds decreased by £17,786.

While the charity does not typically partake of public fundraising initiatives, we have been successful in seeking and receiving grant funding amounting to £865,671, for this year ending 31 March 2024. The funding received assisted us in continuing with our aims and objectives, offering vital services in supporting children's development, and providing support to children, families and adults with additional needs and through difficult periods in their lives, and providing domiciliary care to children and adults with complex health, social and medical needs.

#### 5. Future plans

The Charity's Statement of Financial Activities shows that the income generated over the period was restricted and unrestricted. The Trustees have identified that annually restricted funds, being made available to the charity may fluctuate.

The trustee's plan to continue with the existing services meeting the needs of people of in the community and further afield. It promises to be an exciting year for the Ardmonagh Family and Community Group. The contracts are currently secured and in place for the continued delivery of health and social care services and our aim for next year is to make some efficiencies and build our reserves up again after our sustained investment into the residential home, our newest initiative.

#### Business Development

We have a new Operational Plan and 5-year Strategic Plan (2024-2029) that we use as a framework to deliver the organisations vision and mission, in the present, while also keeping an eye on the future. All services and activities, resources, performance and outcomes align with these documents to ensure that we remain focused on achieving our goals. Our business strategy is centred on securing contracts and opportunities to maintain and develop our services throughout the Belfast area and further afield. Ardcomm plays a key function in the delivery of these strategies and seeks to ensure that our outcomes map onto our projected targets.

The organisation has also embedded the OBA framework throughout our services showing clear outcomes that mirror the program for government. We advocate for and ensure that the needs of the local community and our service users are reflected when responding to public and government consultations issued and to exert influence through representation on local and regional strategic bodies and committees in each of the service delivery areas.

As the work of Ardcomm continues to grow and develop, stakeholders and service users are increasingly drawn from outside of the Belfast area in response to opportunities arising.

We will continue to focus on shaping and providing quality health and social care service provision and employ more experienced and qualified professionals across allied and related health and social care disciplines. This will ensure we have the knowledge and skills to deliver our services with best practise at the forefront.

This past year, we have undertaken a programme of activities such as a review of the organisation and all of its services. This resulted in the identification of the following key priority areas that inform the trustees' perspective of the future direction of the charity.

- Development of our governance and compliance procedures;
- Development of a marketing plan for the organisation;
- Development and restructuring of Business Plans for each service

- Benchmarking of remuneration for staff, and
- Succession planning, particularly for the role of CEO.

#### What have we learned

How we conducted our review of the organisation to develop our new strategic direction, has helped us to identify gaps and areas for improvement within the organisation, some of which we have already commenced and rectified, others remain opportunities for us to continue to develop. Lessons learned, detailed below, have influenced future plans and decisions about developing our services and staff, and allocating resources to their best effect.

We have learned that,

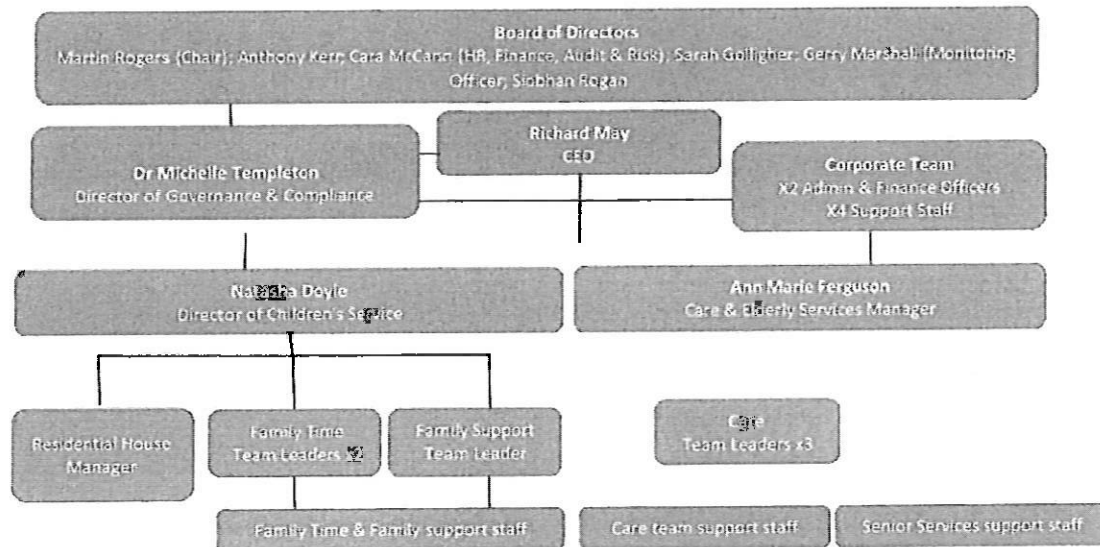
- organisation culture and ethos is the important bedrock on which high standards and good practice grow and that this filters down to frontline staff through good leadership and management.
- We advocate and challenge for our service users at all times – to ensure that their voices are heard and their views are considered in shaping policy and practice and relevant and sustainable services.
- Whilst we keep a focus on our goals, we are mindful that change can happen and we are flexible to adapt and act quickly. If we need to amend our goals in line with the changing or fluctuating landscape we are agile and willing to do this.
- We value and support our staff because they work hard in challenging fields to deliver services to the most vulnerable. We are implementing initiatives and schemes that foster that sense of value and pride.
- We continue to develop a professional approach in all that we do where we are need to be passionate about our work but also behave in such a way that reflects competence, reliability and respectfulness.
- There is a challenge in managing change particularly when people do not truly understand the change and why it is necessary. They may resist and push back. It is important to ensure that communication within the organisation is streamlined and that everyone can share their views.
- We do not work in silos but in collaborative partnerships with other stakeholders. We must nurture our professional working relationship by networking and getting involved in meaningful initiatives, to enable us to share experience and knowledge for the benefit of all.

We feel this internal scrutiny and interrogation of what we do and how we do it has brought about major change in our organisation, which is still ongoing. This brings with it fresh understandings and opportunities but also new dilemmas and challenges. The main challenge for us is to keep going in the pursuit of excellence and encourage those around us to do this too, in the best interests of our service users and the community as a whole.

## 6. Structure, governance and management

### Organisational Structure

Below are details of the organisational structure as of end of March 2024.



### Role of the Board

The Board of Ardcomm, at the end of March 2024, consisted of 6 members made up of individuals with diverse backgrounds in industry and public life who have specialist knowledge, experience, and skills in areas such as commerce, finance, academia and health & social care.

Overall, the role of the Board is to govern and not to manage the organisation. Operational management is the responsibility of the Chief Executive Officer (CEO) and Senior Management Team (SMT). It is recognised that the Board may step into operational matters to protect the interests of the organisation, when it is clear that the Board believe the SMT are not performing their duties up to the standard required which may result in placing the organisation at risk.

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Governance of the Charity

During the period under review the directors met monthly. Trustees/directors are appointed by nominations made in writing by any existing Chair. At the Annual General Meeting nominated directors are appointed by election.

### Induction and Training of new Trustees

New Trustees are interviewed, screened and provided with full information to brief them on their legal obligations under the charity and company law. Two new Trustees were appointed during the year, using the flexibility provided by the Articles of Association.

## 7. TRUSTEES' RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Ardmonagh Family And Community Group Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

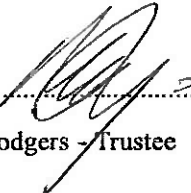
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

## AUDITORS

The auditors, Lynn Drake & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 6 December 2024 and signed on the board's behalf by:

  
.....  
M Rodgers - Trustee

**Report of the Independent Auditors to the Trustees and Members of  
Ardmonagh Family And Community Group  
Limited**

**Opinion**

We have audited the financial statements of Ardmonagh Family And Community Group Limited (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' 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.

**Report of the Independent Auditors to the Trustees and Members of  
Ardmonagh Family And Community Group  
Limited**

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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.

In connection with our audit of the financial statements, 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 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' 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, 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.

**Report of the Independent Auditors to the Trustees and Members of  
Ardmonagh Family And Community Group  
Limited**

**Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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. In particular, we looked at where management made subjective judgements, for example in respect of accounting estimates 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 for risk of fraud.

Based on our understanding of the company and industry, we identified the principal risks of non-compliance with laws and regulations as those that have a direct impact on the determination of material amounts and disclosures in the financial statements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements and identified the greatest potential for fraud. We communicated the identified laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit. Audit procedures performed included, but were not limited to:

Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;

Reviewing the financial statement disclosures and testing to supporting documentation;

Review of board meeting minutes of those charged with governance;

In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:-

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charities internal control.

**Report of the Independent Auditors to the Trustees and Members of  
Ardmonagh Family And Community Group  
Limited**

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud or error.

Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charities ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**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 auditors' 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.

Billy Drake (Senior Statutory Auditor)  
for and on behalf of Lynn Drake & Co Ltd  
Statutory Auditors  
1st Floor  
34 B-D Main Street  
Moirá  
Co. Armagh  
BT67 0LE

6 December 2024

**Ardmonagh Family And Community Group  
Limited**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	2,511	-	2,511	300
<b>Charitable activities</b>	4				
Grants Receivable		2,480	863,191	865,671	898,898
Other trading activities	3	935,207	-	935,207	906,073
<b>Total</b>		<u>940,198</u>	<u>863,191</u>	<u>1,803,389</u>	<u>1,805,271</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Direct Charitable expense		1,344,076	880,977	2,225,053	1,980,538
Governance		5,820	-	5,820	5,640
<b>Total</b>		<u>1,349,896</u>	<u>880,977</u>	<u>2,230,873</u>	<u>1,986,178</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(409,698)</b>	<b>(17,786)</b>	<b>(427,484)</b>	<b>(180,907)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		620,790	297,481	918,271	1,099,178
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>211,092</u></u>	<u><u>279,695</u></u>	<u><u>490,787</u></u>	<u><u>918,271</u></u>


The notes form part of these financial statements

**Ardmonagh Family And Community Group  
Limited**

**Statement of Financial Position  
31 March 2024**

	Notes	31.3.24 £	31.3.23 £
<b>FIXED ASSETS</b>			
Tangible assets	11	349,955	369,127
<b>CURRENT ASSETS</b>			
Debtors	12	127,105	165,955
Cash at bank		131,912	401,985
		<u>259,017</u>	<u>567,940</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(118,185)	(18,796)
		<u>140,832</u>	<u>549,144</u>
<b>NET CURRENT ASSETS</b>			
		<u>490,787</u>	<u>918,271</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>490,787</u>	<u>918,271</u>
<b>NET ASSETS</b>			
		<u>490,787</u>	<u>918,271</u>
<b>FUNDS</b>	16		
Unrestricted funds		211,092	620,790
Restricted funds		279,695	297,481
		<u>490,787</u>	<u>918,271</u>
<b>TOTAL FUNDS</b>		<u>490,787</u>	<u>918,271</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 December 2024 and were signed on its behalf by:

  
M Rodgers - Trustee

  
C McCann - Trustee

The notes form part of these financial statements

**Ardmonagh Family And Community Group  
Limited**

**Statement of Cash Flows  
for the Year Ended 31 March 2024**

	Notes	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(270,073)</u>	<u>(204,223)</u>
Net cash used in operating activities		<u>(270,073)</u>	<u>(204,223)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(270,073)</b>	<b>(204,223)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>401,985</u>	<u>606,208</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>131,912</u></u>	<u><u>401,985</u></u>

The notes form part of these financial statements

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Statement of Cash Flows  
for the Year Ended 31 March 2024**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.24 £	31.3.23 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(427,484)	(180,907)
<b>Adjustments for:</b>		
Depreciation charges	19,172	19,172
Decrease/(increase) in debtors	38,850	(31,942)
Increase/(decrease) in creditors	99,389	(10,546)
<b>Net cash used in operations</b>	<u>(270,073)</u>	<u>(204,223)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/23 £	Cash flow £	At 31/3/24 £
<b>Net cash</b>			
Cash at bank	401,985	(270,073)	131,912
	<u>401,985</u>	<u>(270,073)</u>	<u>131,912</u>
<b>Total</b>	<u>401,985</u>	<u>(270,073)</u>	<u>131,912</u>

The notes form part of these financial statements

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements  
for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

**Summary of significant accounting policies**

**(a) General information and basis of preparation**

Ardmonagh Family and Community Group is constituted as a company limited by guarantee incorporated in Northern Ireland (NI032252). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated

**(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable. Income received from collections is recognised when received.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants which are detailed within the notes to these financial statements. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

**(D) Expenditure recognition**

All expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes the costs associated with attracting voluntary incomes;  
Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and  
Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

**(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on an insert detail basis and other overheads have been allocated on a basis consistent with the use of resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

**(f) Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold Property - 2% Straight Line  
Motor Vehicles - 25% Straight Line  
Computer Equipment - 25% Straight Line

**(g) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**(h) Financial Instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at settlement value.

**(i) Impairment**

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**(j) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**(k) Leases**

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**(l) Tax**

No provision is required for taxation as the company is defined as a charity for taxation purposes. The charity is a registered charity and so such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

**(m) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**(n) Accounting estimates and areas of judgement**

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 experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The items in the financial statements where these judgements and estimates have been made include:

- (i) estimating the useful economic life of tangible fixed assets
- (ii) property valuation
- (iii) allocation of expenditure and support costs

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES - continued**

**Related party exemption**

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. DONATIONS AND LEGACIES**

	31.3.24	31.3.23
	£	£
Donations/Fundraising	2,511	300

**3. OTHER TRADING ACTIVITIES**

	31.3.24	31.3.23
	£	£
BH&SCT - Family Support	61,466	28,157
BH&SCT - Contact	11,559	6,244
BH&SCT - Domiciliary Care	860,390	865,239
Private - Domiciliary Care	1,590	4,643
Private Contact	202	1,790
	<u>935,207</u>	<u>906,073</u>

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**4. INCOME FROM CHARITABLE ACTIVITIES**

		31.3.24	31.3.23
	Activity	£	£
Grants	Grants Receivable	865,671	898,898
		<u>865,671</u>	<u>898,898</u>

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Belfast Health & Social Care Trust - Family Support SLA	15,955	18,154
Belfast City Council - Revenue	13,000	13,000
Belfast City Council - Small Grants	-	500
Good Morning Belfast	149,817	168,146
BH&SCT Contact SLA	659,169	636,632
DFC Small Grant	1,500	-
NIHE	10,000	10,000
Dormant Accounts Fund NI	-	20,000
National Lottery Community Fund	-	19,000
BHSCT Domiciliary Care Special Recognition	-	8,466
Community Foundation NI	-	5,000
Community Diversity Fund	10,000	-
Extern	800	-
Asda	600	-
Civic Dollars	880	-
Federation of Family Practices	200	-
SEHSCT	3,750	-
	<u>865,671</u>	<u>898,898</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct	Support	
	Costs	costs (see	Totals
	£	note 6)	£
Direct Charitable expense	299,093	1,925,960	2,225,053
Governance	-	5,820	5,820
	<u>299,093</u>	<u>1,931,780</u>	<u>2,230,873</u>

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**6. SUPPORT COSTS**

	Management	Finance	Governance	Totals
	£	£	costs	£
	£	£	£	£
Direct Charitable expense	1,923,691	2,269	-	1,925,960
Governance	-	-	5,820	5,820
	<u>1,923,691</u>	<u>2,269</u>	<u>5,820</u>	<u>1,931,780</u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	19,172	19,172
Hire of plant and machinery	4,086	2,867
	<u>23,258</u>	<u>22,039</u>

**8. AUDITORS' REMUNERATION**

	31.3.24	31.3.23
	£	£
Fees payable to the charity's auditors and their associates for the audit of the charity's financial statements	2,000	2,000
Auditors' remuneration for non audit work	3,820	3,640
	<u>5,820</u>	<u>5,640</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**10. STAFF COSTS**

	31.3.24	31.3.23
	£	£
Wages and salaries	1,692,530	1,497,497
Social security costs	83,285	74,800
Other pension costs	33,522	23,555
	<u>1,809,337</u>	<u>1,595,852</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Management & Administration	<u>89</u>	<u>82</u>

There was two employees with emoluments between £60,001 and £80,000 per annum (2022: One employee)

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer, Deputy Chief Executive Officer, Finance Manager, and Programme Co-ordinator's during the year totalled £319,212 (2023: £246,934)

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2023 and 31 March 2024	<u>958,601</u>	<u>20,441</u>	<u>11,830</u>	<u>990,872</u>
<b>DEPRECIATION</b>				
At 1 April 2023	589,474	20,441	11,830	621,745
Charge for year	<u>19,172</u>	<u>-</u>	<u>-</u>	<u>19,172</u>
At 31 March 2024	<u>608,646</u>	<u>20,441</u>	<u>11,830</u>	<u>640,917</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>349,955</u>	<u>-</u>	<u>-</u>	<u>349,955</u>
At 31 March 2023	<u>369,127</u>	<u>-</u>	<u>-</u>	<u>369,127</u>

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade debtors	112,308	159,455
BCC Revenue/ Small	6,500	6,500
BH&SCT Domiciliary Care	8,297	-
	<u>127,105</u>	<u>165,955</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade creditors	28,723	13,296
Social security and other taxes	28,677	-
Accruals and deferred income	60,785	5,500
	<u>118,185</u>	<u>18,796</u>

**14. SECURED DEBTS**

First Trust Bank has a charge over the land and premises at 61-63 Ardmonagh Gardens, Belfast, BT11 8DX. The charge is dated 23 September 2016.

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Fixed assets	81,567	268,388	349,955	369,127
Current assets	247,710	11,307	259,017	567,940
Current liabilities	(118,185)	-	(118,185)	(18,796)
	<u>211,092</u>	<u>279,695</u>	<u>490,787</u>	<u>918,271</u>

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**16. MOVEMENT IN FUNDS**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	620,790	(409,698)	211,092
<b>Restricted funds</b>			
Capital	224,992	(12,499)	212,493
Good Morning Belfast	3,943	(3,943)	-
Belfast Health & Social Care Trust - Family Support SLA	1,397	(1,397)	-
BRO/DFC Capital	57,149	(1,254)	55,895
National Lottery Community Fund	10,000	(10,000)	-
Community Diversity Fund	-	10,000	10,000
SEHSCT	-	1,307	1,307
	<u>297,481</u>	<u>(17,786)</u>	<u>279,695</u>
<b>TOTAL FUNDS</b>	<u>918,271</u>	<u>(427,484)</u>	<u>490,787</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	940,198	(1,349,896)	(409,698)
<b>Restricted funds</b>			
Capital	-	(12,499)	(12,499)
Good Morning Belfast	149,817	(153,760)	(3,943)
BH&SCT Contact SLA	659,169	(659,169)	-
Belfast Health & Social Care Trust - Family Support SLA	15,955	(17,352)	(1,397)
Belfast City Council - Revenue	13,000	(13,000)	-
BRO/DFC Capital	-	(1,254)	(1,254)
DFC Small Grant	1,500	(1,500)	-
NIHE	10,000	(10,000)	-
National Lottery Community Fund	-	(10,000)	(10,000)
Community Diversity Fund	10,000	-	10,000
SEHSCT	3,750	(2,443)	1,307
	<u>863,191</u>	<u>(880,977)</u>	<u>(17,786)</u>
<b>TOTAL FUNDS</b>	<u>1,803,389</u>	<u>(2,230,873)</u>	<u>(427,484)</u>

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	813,830	(193,040)	620,790
<b>Restricted funds</b>			
Capital	237,491	(12,499)	224,992
Good Morning Belfast	-	3,943	3,943
Belfast Health & Social Care Trust - Family Support SLA	-	1,397	1,397
BRO/DFC Capital	47,857	9,292	57,149
National Lottery Community Fund	-	10,000	10,000
	<hr/> 285,348	<hr/> 12,133	<hr/> 297,481
<b>TOTAL FUNDS</b>	<hr/> <b>1,099,178</b>	<hr/> <b>(180,907)</b>	<hr/> <b>918,271</b>

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	906,373	(1,099,413)	(193,040)
<b>Restricted funds</b>			
Capital	-	(12,499)	(12,499)
Good Morning Belfast	168,146	(164,203)	3,943
Belfast Health & Social Care Trust - Family Support SLA	18,154	(16,757)	1,397
Belfast City Council - Revenue	13,000	(13,000)	-
Belfast City Council - Small Grants	500	(500)	-
BRO/DFC Capital	-	9,292	9,292
BH&SCT Contact SLA	636,632	(636,632)	-
NIHE	10,000	(10,000)	-
Dormant Accounts Fund NI	20,000	(20,000)	-
National Lottery Community Fund	19,000	(9,000)	10,000
BHSCT Domiciliary Care Special Recognition	8,466	(8,466)	-
Community Foundation NI	5,000	(5,000)	-
	<u>898,898</u>	<u>(886,765)</u>	<u>12,133</u>
<b>TOTAL FUNDS</b>	<u>1,805,271</u>	<u>(1,986,178)</u>	<u>(180,907)</u>

**17. CONTINGENT LIABILITIES**

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity.

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**Ardmonagh Family And Community Group  
Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**19. LIMITED BY GUARANTEE**

The company is limited by guarantee and has no share capital.

**20. WINDING UP**

Every member of the Company undertakes to contribute to the assets of the Company, in the event of the same being wound up while it is a member, or within one year after it ceases to be a member, for payment of the debts and liabilities of the Company contracted before it ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributor's among themselves, such amount as may be required not exceeding one pound.

**Ardmonagh Family And Community Group  
Limited**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations/Fundraising	2,511	300
<b>Other trading activities</b>		
BH&SCT - Family Support	61,466	28,157
BH&SCT - Contact	11,559	6,244
BH&SCT - Domiciliary Care	860,390	865,239
Private - Domiciliary Care	1,590	4,643
Private Contact	202	1,790
	<hr/>	<hr/>
	935,207	906,073
<b>Charitable activities</b>		
Grants	865,671	898,898
	<hr/>	<hr/>
<b>Total incoming resources</b>	1,803,389	1,805,271
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Equipment Hire	4,086	2,867
Travel and Subsistence	90,702	104,214
Training	26,341	34,129
On site Catering Costs	147	618
Return to DfC	3,943	-
Materials Purchased	2,443	724
Equipment - Small Value	5,776	6,441
Contact - Project Costs	11,925	8,020
Activities Costs	33,377	45,163
Consultancy Fees	15,061	20,434
Software Subscriptions	14,784	11,403
Repairs & Renewals	20,475	6,425
Uniforms	3,935	4,157
Premises Expenses	3,105	2,914
Membership & Subscriptions	3,600	6,192
Staff Redundancy	11,761	13,068
Rent	26,000	26,000
Gifts and Donations	2,460	4,200
Property Depreciation	19,172	19,172
	<hr/>	<hr/>
	299,093	316,141

This page does not form part of the statutory financial statements

**Ardmonagh Family And Community Group  
Limited**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
<b>Support costs</b>		
<b>Management</b>		
Wages	1,692,530	1,497,497
Social security	83,285	74,800
Pensions	33,522	23,555
Rates and water	1,408	1,245
Insurance	11,404	12,528
Light and heat	27,848	21,817
Telephone	24,188	21,904
Postage and stationery	1,126	1,961
Advertising	4,903	4,343
Legal & Professional Fees	43,477	2,660
	<hr/> 1,923,691	<hr/> 1,662,310
<b>Finance</b>		
Bank charges	2,269	2,087
<b>Governance costs</b>		
Auditors' remuneration	2,000	2,000
Auditors' remuneration for non audit work	3,820	3,640
	<hr/> 5,820	<hr/> 5,640
<b>Total resources expended</b>	<hr/> 2,230,873	<hr/> 1,986,178
<b>Net expenditure</b>	<hr/> <hr/> (427,484)	<hr/> <hr/> (180,907)

This page does not form part of the statutory financial statements