

Charity registration number NIC108437

**RESOLUTION NW**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# RESOLUTION NW

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# RESOLUTION NW

## TRUSTEES REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Resolution NW's governing document, the Charities Act (Northern Ireland) 2008 and "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)"

#### **Objectives and activities**

The charitable purpose of Resolution NW is to reach, support, empower and upskill Loyalist communities. The charity aims to do this by building stronger, more confident communities through dialogue, networking and education.

The charities main objectives are:

- To recruit individuals from the target groups/communities to participate in training and educational programmes organised by Resolution NW
- To resource sustainable activity programmes
- To network widely with community organisations and service providers to build new relationships and new opportunities
- Build cohesion with the Waterside area through the fair resolution of disputes within Restorative Practice guidelines
- To promote inclusive expressions of culture and greater understanding of identity
- Provide a range of activities within the community to challenge paramilitary control
- Offer mediation and negotiation when necessary
- To provide opportunities for volunteering

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Resolution NW should undertake.

#### **Achievements and performance**

The charities main activities are:

##### Mediation Cases

Resolution NW have provided on going mediation on a range of issues throughout Northern Ireland. From 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024, the project carried out mediation on 131 individual cases.

Benefit to beneficiaries:

- The project has continued to provide a confidential mediation service within the local area and NI wide
- Resolution NW has a track record of making sensitive community interventions to challenge paramilitary control and use restorative practice techniques to resolve critical issues
- A reduction in the number of paramilitary attacks within the local community through mediation, intervention and engagement with paramilitaries, PSNI and Statutory bodies
- The promotion of victim support, especially emotional support and restoration
- Promotion of a restorative justice programme through victim-offender mediation
- Signposting service users to the relevant agencies and provider who can meet their individual needs during and after the mediation process.

# RESOLUTION NW

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Mentoring

Resolution NW have provided a range of mentoring such as safeguarding children and young people (QNUK Level 2 Award), neighbourhood watch scheme development, emergency first aid at work (QNUK Level 2 Award), paper trail (researching legacy issues) and civic leadership (open university).

Benefit to beneficiaries:

- Skill development
- Learning opportunities
- New experiences
- Access to opportunities for employment, further education or learning
- Increased confidence
- Participants identify and achieve their personal goals

#### Community Engagement

Resolution NW have provided a range of community engagement programmes such as community safety support, graffiti removal, neighbourhood watch scheme, social housing issues, heat & eat project and woman's group.

Benefit to beneficiaries:

On going dialogue and consultation with residents has led to:

- Relationship building and trust
- Capacity building
- Community ownership
- Increased opportunities for residents to become involved in decision making
- A greater awareness of the needs of the local community

#### Culture and Identity

Resolution NW have provided a range culture and identity programmes such as bonfire management scheme, parade issues and woman's group.

Benefit to beneficiaries:

- Single Identity Work
- Cultural exploration
- Residents becoming aware of their own identity in relation to the world around them
- Sense of belonging
- Opportunities to express and celebrate culture and identity
- Respect for diversity
- Cross community engagement

#### **Financial review**

Total income for the year was £81,344, (2023; £68,860)

Total expenditure for the year was £74,488, (2023; £74,538).

Accordingly total expenditure exceeded total income for the year to the amount of £6,856 which has been reflected in the charities reserves.

The trustees have decided that holding reserves is unnecessary as the charity spends the budgeted income during the year on activities.

# RESOLUTION NW

## TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Structure, governance and management

Resolution NW is an unincorporated organisation governed by The Charities Commission NI.

The trustees who served during the year and up to the date of signature of the financial statements were:

D McClay (Chairperson)  
C Smyth (Secretary)  
K Thompson (Treasurer)  
R Young  
D Ramsey  
A Taylor  
E Magee

The selection and appointment of any new Trustees is dealt with by the Management Committee, which is comprised of all current appointed Trustees.

### Statement of trustees responsibilities

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

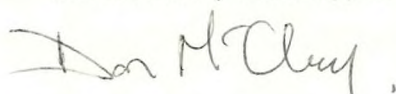
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Resolution NW and of the incoming resources and application of resources of the Resolution NW for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Resolution NW and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Resolution NW and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees report was approved by the Board of Trustees.



D McClay (Chairperson)  
**Chairperson**

24 October 2024

# **RESOLUTION NW**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

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The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 Resolution NW and of the incoming resources and application of resources of the Resolution NW for that year.

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# RESOLUTION NW

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF RESOLUTION NW

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We report on the accounts of the Trust for the year ended 31 March 2023, which are set out on pages 7 to 13.

### **Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- (i) examine the accounts under section 65 of the Charities Act
- (ii) follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- (iii) state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



Moore NI LLP

Chartered Accountants Ireland  
21-23 Clarendon Street  
Derry~Londonderry  
BT48 7EP

Dated: 24 October 2024

# RESOLUTION NW

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	-	81,344	81,344	-	68,637	68,637
Other trading activities	4	-	-	-	223	-	223
<b>Total income</b>		-	81,344	81,344	223	68,637	68,860
<b>Expenditure on:</b>							
Charitable activities	5	60	74,428	74,488	85	74,453	74,538
<b>Total expenditure</b>		60	74,428	74,488	85	74,453	74,538
<b>Net income/(expenditure) and movement in funds</b>		(60)	6,916	6,856	138	(5,816)	(5,678)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		138	876	1,014	-	6,692	6,692
<b>Fund balances at 31 March 2024</b>		78	7,792	7,870	138	876	1,014

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# RESOLUTION NW

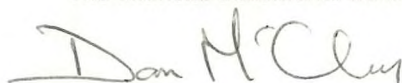
## BALANCE SHEET

AS AT 31 MARCH 2024

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	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	10	-		924	
Cash at bank and in hand		8,532		1,613	
		<u>8,532</u>		<u>2,537</u>	
<b>Creditors: amounts falling due within one year</b>	11	(662)		(1,523)	
<b>Net current assets</b>			<u>7,870</u>		<u>1,014</u>
<b>Net assets</b>			<u>7,870</u>		<u>1,014</u>
			=====		=====
<b>The funds of the Resolution NW</b>					
Restricted income funds	12		7,792		876
Unrestricted funds			78		138
			<u>7,870</u>		<u>1,014</u>
			=====		=====

The financial statements were approved by the trustees on 24 October 2024



D McClay (Chairperson)  
Chairperson

# RESOLUTION NW

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Resolution NW is an unincorporated organisation registered with the Charity Commission for Northern Ireland. The registered office is 55 Heron Way, Waterside, Londonderry, BT47 6LE.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Resolution NW's governing document, the Charities Act (Northern Ireland) 2008 and "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)". The Resolution NW is a Public Benefit Entity as defined by FRS 102.

Resolution NW has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Resolution NW. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Resolution NW has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the Resolution NW is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when Resolution NW has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as cost against the activity for which the expenditure was incurred.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# RESOLUTION NW

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### 1.7 Financial instruments

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

#### 1.8 Taxation

Resolution NW is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Resolution NW is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the Resolution NW's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Grants

	Restricted funds	Restricted funds
	2024	2023
	£	£
International Fund for Ireland	81,344	68,637
	<u>81,344</u>	<u>68,637</u>

### 4 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fun Day	-	223
	<u>-</u>	<u>223</u>

# RESOLUTION NW

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 5 Charitable activities

	2024 £	2023 £
Staff costs	47,700	48,060
Rent	7,800	7,800
Training	3,995	1,805
Equipment costs	-	2,450
Travel costs	2,093	1,793
Insurance	772	816
Stationery and telephone	737	806
Refreshments	499	360
Accountancy	720	660
Sundry costs	-	386
Bank charges	130	150
Events	10,042	9,452
	<u>74,488</u>	<u>74,538</u>
<b>Analysis by fund</b>		
Unrestricted funds	60	85
Restricted funds	74,428	74,453
	<u>74,488</u>	<u>74,538</u>

Governance costs of £720 were incurred during the year in relation to fees of the independent examiner. Governance costs are included within Accountancy costs.

### 6 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
	<u>      </u>	<u>      </u>

### 7 Trustees

One of the Trustees received £1,876 (2023: £750) for their role as a facilitator of a charitable event. None of the other Trustees received any remuneration during the year.

### 8 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
2	2
<u>      </u>	<u>      </u>

# RESOLUTION NW

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

<b>8</b>	<b>Employees</b>	<b>(Continued)</b>	
	<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	<b>47,700</b>	48,060
		<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Debtors

		<b>2024</b>	<b>2023</b>
	<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
	Trade debtors	-	924
		<u>          </u>	<u>          </u>

### 11 Creditors: amounts falling due within one year

		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Trade creditors	<b>662</b>	1,523
		<u>          </u>	<u>          </u>

### 12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
International Fund for Ireland	282	81,344	(73,834)	7,792
Awards for All	594	-	(594)	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>876</b>	<b>81,344</b>	<b>(74,428)</b>	<b>7,792</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
International Fund for Ireland	6,692	58,814	(65,224)	282
Awards for All	-	9,823	(9,229)	594
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>6,692</b>	<b>68,637</b>	<b>(74,453)</b>	<b>876</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# RESOLUTION NW

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 12 Restricted funds

(Continued)

#### International Fund for Ireland (Peace Impact Programme)

Funding to help build sustainable peace and prosperity in areas suffering from high levels of economic and social deprivation, where there are low levels of engagement in peace building and where the Peace Process has delivered limited benefits.

#### Awards for All (Heat & Eat Programme)

Funding to help families with the current cost of living crisis.

### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	138	-	(60)	78
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	-	223	(85)	138

### 14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Current assets/(liabilities)	78	7,792	7,870
	78	7,792	7,870
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>			
Current assets/(liabilities)	138	876	1,014
	138	876	1,014

# RESOLUTION NW

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **15 Financial commitments, guarantees and contingent liabilities**

Certain grants received and receivable may become repayable to the funder if the charity is no longer able to meet the conditions under which they were awarded. Due to the nature of these contingencies it may not be possible to quantify the potential financial effect or give an indication of the timing as to the liabilities that may arise.

### **16 Related party transactions**

Other than disclosed in Note 7, there were no other disclosable related party transactions during the year (2023 - none).