

**Supporting Communities NI**  
**Consolidated Group Accounts**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2023**

Finegan Gibson Ltd  
Chartered accountant & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

# **Supporting Communities NI**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2023**

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# Supporting Communities NI

## Company Limited by Guarantee

### Directors' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

#### Reference and administrative details

<b>Registered charity name</b>	Supporting Communities NI
<b>Charity registration number</b>	NIC100005
<b>Company registration number</b>	NI 026765
<b>Principal office and registered office</b>	The Hatchery NI Unit 19 Antrim Enterprise 58 Greystone Road BT41 1JZ Antrim

#### The directors

Lorraine Campbell	
James Whitten	
Basil Davidson	
Siobhan Mullan	
Linda Watson	
Ivan Armstrong	
Ryan Black	(Resigned 26 <sup>th</sup> May 2022)
Justin Cartwright	
Marty McColgan	(Resigned 8 <sup>th</sup> December 2022) (Served from 27 October 2022 to 21 July 2023)
Jillian Strain	
David Lamb	
Anthony Kerr	
James Ripley	
Geraldine O'Kane	(Resigned 8 <sup>th</sup> December 2022)
Karen Rodgers	(Appointed 2 March 2023)
Kathleen Foster	(Appointed 1 June 2023)
David Maher	(Appointed 26 <sup>th</sup> October 2023)
Caroline Farrar	(Appointed 26 <sup>th</sup> October 2023)

**Company secretary** Colm McDaid

**Auditor** Finegan Gibson Ltd  
Chartered accountant & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Bankers** Ulster Bank  
49 Wellington Street  
Ballymena  
BT43 6AD

# Supporting Communities NI

## Company Limited by Guarantee

### Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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#### ANNUAL REVIEW 2022-23

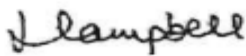
##### Introduction: A Message from Our Chair

The past year is one on which I will look back with much pride as Supporting Communities continued to deliver our services advising, supporting, enabling and ultimately empowering communities across Northern Ireland . For a number of years we have been extending our reach, working with housing organisations across the island sharing our experience and assisting with tenant engagement . This year we established ourselves firmly on the all island stage with the hugely successful All Ireland Tenant Engagement Conference when we brought together housing professionals and tenants north and south sharing experiences and committing to take tenant engagement to the next level.

As Chair, I am also enormously proud of the Supporting Communities staff team who, despite the many challenges they face in their work, continue to find new ways of working, reaching out to all the groups we work with to offer support, and adapting our services to an online world . Adopting a hybrid model of working we continue to offer the personal service we have always provided our groups, catering for all needs and demands.

We have continued to develop our services, working in partnership with other organisations recognising that collaboration maximises our effectiveness. We have outperformed in many areas of our work and are delighted to have maintained our customer service excellence accreditation.

As always, we will continue to innovate and adapt to the ever-changing needs of our communities.



Lorraine Campbell,

Chair

# Supporting Communities NI

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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#### Structure, governance and management

##### *Nature of Governing Document*

Supporting Communities NI is a company limited by guarantee and is also a registered charity. For the purposes of charity law, the Directors are Trustees of the Charity.

##### *The Supporting Communities Team*

Supporting Communities is an independent charitable organisation that champions tenant and community participation by developing groups, supporting active citizenship, and building cohesive communities.

We promote best practice in community participation in Northern Ireland through a grassroots approach to community development, providing tailored support, advice, information, and training to new and existing community groups, statutory and voluntary organisations.

We work to empower society through engaged, confident, sustainable, and inclusive communities.

Our team of 25 staff members work throughout Northern Ireland.

We have 11 Community Development Officers based throughout the province working directly with individuals and groups to enable their full participation in their communities' matters.

Our Corporate Services team provides specialist help to groups and other third sector organisations through funding support and advice, training on a range of community building topics, and, importantly this year, digital skills and capacity.

The Administrative Team keeps everything running smoothly for our staff and the groups we serve through; PAYE support, surveys, minutes, and other correspondence.

##### *Organisation Structure*

The company is governed by an Executive Board of up to a maximum of 15 members, which meets on a quarterly basis. It delegates certain matters to two sub-committees, namely the Finance, Audit and Risk Sub-Committee and the Governance, Remuneration and Disciplinary Sub-Committee, which also meet on a quarterly basis. A formal Planning Control Framework covering the Executive Board, the Sub-Committee and the Executive Officers of the company is in place.

The Directors of the company are appointed at the Annual General Meeting for a 3-year term of office up to a maximum of 9 years, with a third of Directors standing down each year in rotation. Members are eligible to stand for re-election.

The Executive Board undertook a comprehensive review of the company's activities going forward and developed a new Strategic Plan 2022-25, which sets out its overall vision, mission, and values to inform its business development priorities for the next three years.

Supporting Communities NI's overall vision is for 'vibrant, inclusive, sustainable communities,' and its mission is 'to champion community participation by developing groups, supporting active citizenship, and building cohesive communities.'

In delivering these objectives Supporting Communities NI will be governed by our values.

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# Supporting Communities NI

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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We are:

- Trusted: We are open, transparent, and accountable in all we do.
- Passionate: We love what we do and believe in doing the right thing.
- Empathetic: We recognise and understand the communities we serve and our stakeholders.
- Inspiring: We encourage everyone to find and use their voice.
- Innovative: We continue to review and improve what we do.
- Inclusive: We are committed to being open, fair, respectful, and diverse.

We have identified six strategic priorities for the coming period to strengthen our organisation so that it can grow, improve, and meet the needs of tenants and communities throughout Northern Ireland and expand our reach and influence further in the Republic of Ireland.

We will:

- Empower communities to create diverse and inclusive places where people are proud to live.
- Continue to drive performance and transformation
- Increase visibility and presence across society
- Cultivate talent for the future
- Improve financial sustainability
- Realise the potential of our trading subsidiary

Alongside these Strategic Priorities, the Annual Business Plan and related Action Plan have been developed, and smart targets have been identified. The Board undertakes a regular review of the progress towards achieving these objectives

#### Objectives and activities

The principal activities of the charity are the relief of hardship and the advancement of community development, education and skills of members of socially and economically disadvantaged communities in Northern Ireland.

#### Grassroots Community Development

We work directly with community and resident groups to ensure they can fully participate in matters which affect their lives. We help new groups to form, constitute themselves, and become sustainable and productive for the betterment of their local area.

This year, we provided support to 539 community groups, including 21 new groups in under-represented areas. In areas without an organised community group, we helped support 27 'Village Voices' or 'Community Champions' who are willing to engage with housing providers and other statutory agencies on behalf of the people in their area.

Post pandemic, our Community Development Officers (CDO's) continued to contact our groups. We completed more surveys to gauge the situation and establish where we could help our members through the crisis.

Our website has a new section dedicated to community resources and information organised by geographical area to help signpost groups to support near to where they live.

# Supporting Communities NI

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

**Year ended 31 March 2023**

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#### ***Improving Quality of Life: Inter-agency Working***

Supporting Communities helps residents' groups to take an inter-agency approach to identify problems and find solutions in a coordinated way.

We facilitate regular estate inspections and inter-agency meetings between community groups, the Housing Executive, the PSNI, councils, the Department for Infrastructure, and any other body that needs to be included to make the changes needed.

Post Covid and into 2022/23, we were able to facilitate more inter-agency meetings between community groups, the Housing Executive, the PSNI, Councils, the Department for Infrastructure, and any other body that needed to be included to make the changes needed at a local community and estate level.

In total this year, we facilitated and supported 105 inter-agency meetings. We also facilitated 136 Estate Inspections across all 13 housing Executive Areas supporting residents to ensure their communities are well maintained and looked after.

#### ***The Housing Community Network***

Despite the logistic challenges of the Covid years in facilitating the Housing Executive's hugely important engagement framework we continued to support all tiers of the HCN throughout 2022/23. The HCN is the largest tenant engagement structure in Northern Ireland, made up of approximately 500+ community groups across Northern Ireland as well as representative tenant involvement panels in each of the Housing Executive Areas of housing management.

Last year we convened 103 Area and Local HCN meetings in addition to ongoing regular Regional and Central Housing Forum and Working Group meetings on top of that.

All of these groups were supported by our staff in terms of the new hybrid approach to meetings, as well as our usual role in facilitation and record keeping.

We found that hybrid meetings have been very good for HCN groups and meetings. Not having to travel to & from meetings has freed up many whose other responsibilities sometimes precluded them from attending and most agree it is an easier and more efficient way to do business.

#### ***Good Governance: Charity Commission Support***

Supporting Communities is a member of the Developing Governance Group, a group of charity sector support organisations dedicated to helping voluntary and community organisations comply with best practice and their statutory obligations.

We support community organisations to develop good governance and comply with the Charity Commission's regulations. In 2022/23, 73 support meetings/phone calls were provided to assist groups with Charity Commission registration.

#### ***Training Courses***

Supporting Communities offered a range of training both in person and online to suit the needs of community groups and organisations that we support and serve. We specialise in topics that help groups to sustain and improve their work in the community, such as:

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# Supporting Communities NI

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2023

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- Good Governance
- Impact Measurement
- Completing Funding Applications
- Effective Meetings
- Reporting to the Charity Commission NI
- Tenant Participation

We also delivered OCN NI accredited courses at various levels including; Understanding Social Enterprise, Community Capacity Building, and Community Development.

Some numbers from our training programme for the year included:

- 6 OCN courses delivered
- 55 qualifications earned
- 58 individual training sessions
- 401 total learners
- TP training delivered to 53 NIHE patch managers
- 99% satisfaction rate from learners

#### ***Digital Inclusion: Essential skills***

It has been another busy, exciting year for all things digital inclusion at Supporting Communities. We've made the most of collaborations with partners like; Vodafone, Ignite IT and the Consumer Council, to name a few.

We trained 395 people, attended 9 Go On NI events, delivered 17 e-safety sessions, and assisted 36 rural residents in collaboration with Ignite IT's Digital Bus project.

#### **Vodafone SIM Card Project**

We distributed 2,050 SIM cards to those in data poverty this year through Vodafone's Get Connected Project. An SROI exercise on the initial 1,500 sim cards we received determined that £11.11 of social value was produced for every £1 invested by Vodafone, a terrific result!

#### ***Funding Support and Social Value***

Supporting Communities' Funding Service informs groups of the most up-to-date and relevant funding sources and guides them through the overall fundraising process.

Our Funding and Social Value Officer and our Community Development Officers helped groups access a total of £716, 258 in funding in 2022/23.

We supported 166 funding applications, of which 106 were successful.

We also held six funding fairs in; Belfast, Causeway, and Mid Ulster, which were a welcome return to in-person events!

#### **Gallagher Trust Scholarships**

Supporting Communities partnered with the Gallagher Trust for the first time this year to run a new scholarship programme for students in the Ballymena area.

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# Supporting Communities NI

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2023

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The Fund targeted year 14 students who were applying to university to study a STEM or business degree.

We were delighted to award scholarships to two deserving young men. Cameron McCaw from Ahoghill is off to Stranmillis University College to become a teacher of post-primary mathematics, and Alex Hamill, from Broughshane, is working towards a Business and Economics degree at Queens University.

#### **New Tenant Advocate Appointed**

In our role at the Independent Tenant Organisation (ITO) as appointed by the Dept for Communities, Supporting Communities regularly convenes the Housing Policy Panel (HPP), a group of tenants and residents representing the social housing sector (NIHE and HA tenants). They act as a consultative body to the Department for Communities when developing housing policy.

This year, the Panel elected its first chairperson & official Tenant Advocate. Patricia McQuillan, MBE, has been a longstanding representative for social housing tenants, serving on the Housing Executive's Central and Rural Housing Forums for over 20 years and working tirelessly within her local community in Moneydig (outside Garvagh).

She is already hard at work, representing the interests of tenants. We look forward to working with Patricia to take tenant participation to the next level in Northern Ireland.

#### ***Raising the Standard of Tenant Participation in Northern Ireland***

This year our trading subsidiary, Empowering Communities, added new members now totalling 21, conducted many meetings online, embarked on two new Tenant Participation Accreditations in Northern Ireland, and continued to facilitate the TPPN (Tenant Participation Practitioners Network). We worked with members on crucial elements of tenant involvement, including ongoing regular staff support sessions, training for staff and tenants, three tenant participation strategies, one major mystery shopping exercise, and several independent reviews of tenant complaints.

This year we also began work on our first All-Ireland Tenant Engagement Conference, a milestone event for our organisation in June 2023!

In our role as Northern Ireland's ITO since 2017, Supporting Communities has overseen the implementation of the Tenant Participation Strategy for NI and supported social housing tenants and staff to develop the skills needed for effective participation through our trading arm.

#### **Our Publications**

Our popular E-Zine newsletter is published fortnightly to 1500+ recipients and reaches even more in its online version.

Our staff team curates relevant news and information from across the sector, specifically for our core audience of community and resident groups.

SCENE Magazine is published twice a year, highlighting our work, and our monthly Funding Bulletin continues to be a hotly anticipated dispatch

# Supporting Communities NI

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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#### ***Increased Reach & Raised Profile***

In a year consisting of continued digital engagement, our online channels saw excellent growth, especially our website which was key point of contact and information.

These figures show a percentage increase in followers and website users during 2022-2023 from the previous year.

- Facebook 23%
- Twitter 9.5%
- Instagram 9.6%
- LinkedIn 77%

Our 'How to' Series of 'help sheets' on various community development topics were also well used. Increased interest in starting a community group was evident in a 400% increase in downloads of "How to Set Up a Community Group" compared to the year before.

#### ***Looking Forward: A Message from Chief Executive Colm McDaid***

As we close the books on this past year, I am tremendously proud of our achievements during 2022/23. We have seen a return to in person meetings post pandemic which has enabled our staff to build on those trusted relationships which they had pre pandemic.

As a staff team, and I use that word deliberately, we have proven our ability to adapt to rapidly changing situations and environments. We will take the lessons we have learnt from this past year with us as we continue to evolve and grow as an organisation, supporting people to be active citizens and helping to build cohesive communities.

Finally, I'd like to thank our many members, partners, and especially our key stakeholders; the Housing Executive, other social landlords from Northern & Southern Ireland, the Department for Communities and the Department of Finance all of whom have been very supportive during this past year ensuring the continued delivery of our vital support and services to the communities we serve.

#### ***Public Benefit***

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Supporting Communities NI has a long history of championing community participation by developing community groups, supporting active citizenship and building cohesive communities at a grassroots level across Northern Ireland. We see our primary role as helping to establish, train and support those community groups who are most in need of our help and support.

As the only independent body in the social housing sector Supporting Communities NI delivers essential services to all sectors of the community at the highest level without prejudice. Supporting Communities NI is also the Independent Tenant Organisation for Northern Ireland as appointed by the Department for Communities in February 2017 to assist in the delivery of the Department's TP Strategy for NI.

As a community development organisation, Supporting Communities NI has a portfolio of over 500 community groups which are supported in various ways across Northern Ireland. This support role ensures communities play a vital role in their own communities, making sure their voices are heard.

# Supporting Communities NI

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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#### Achievements and performance

The main achievements of Supporting Communities NI during the year are set out in the Chairpersons Annual Review and the financial results for the year are set out in the financial statements accompanying this report.

#### Financial review

The total turnover for the year was £1,361,600 compared to (2022: £1,282,719). There was a net surplus of £145,474 in operating activities. The revaluation of the pension fund liabilities produced a gain of £4,960 in the year, giving a total net surplus of £150,434. The overall funds on 31st March 2023 were £736,897.

As a registered charity no taxation is payable on the activities undertaken in the year.

#### Policy on Reserves

In formulating an assessment on the level of reserves the following guidelines provided by the Charity Commission have been used:

- Current and anticipated income and expenditure levels
- The organisations lack of any other tangible assets (such as a building)
- Current and projected funding patterns
- The notice and redundancy requirements associated with the employees
- The programmes/services that the organisation plans to deliver in the period covered by the Strategic Plan

Based on the above guidelines the directors therefore aim to have an operating reserve equal to six months operating cost £603,990.

As shown on the Balance Sheet Reserves are £736,897 after accounting for the gain on the pension fund of £4,960 (2022: £4,637) which represents the current value of the annual payments into the fund over the recovery period of 8 years. The cash reserves as at 31<sup>st</sup> March 2023 are £558,365 (2022: £686,099).

The Trustees believe that this level of reserves provides sufficient confidence that the company is a going concern and the accounts have been prepared on that basis.

#### Pay Policy

The pay of Supporting Communities NI staff is reviewed annually in accordance with National Joint Council Awards.

#### Plans for future periods

##### Aims and key objectives for future periods

The company plans to continue developing its services in line with its Strategic Priorities outlined above and it will seek to develop collaborative partnerships with a range of external agencies. Fund arrangements will be kept under review in relation to demand for service improvements and constraints on public expenditure.

# **Supporting Communities NI**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

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#### **Risk Management**

The Executive Board has conducted an ongoing review of the major risks to which the company is exposed, and a Risk Management policy is in place to identify, monitor and control those risks. A Business Continuity Plan and Cyber security procedures are incorporated in the risk management process. External risks to funding the organisation are addressed within the strategic business plan and are kept under review on an ongoing basis through reports for the Finance, Audit and Risk Sub-Committee and to the Board.

The liability related to the Northern Ireland Charities Pension Scheme is subject to an actuarial valuation on a triennial basis. The valuation undertaken in September 2019 showed a reduced deficit of £2.4 m (for the scheme as a whole) and the deficit recovery contributions payable by the employers in this scheme was settled at a lower contribution level following the improved investment performance of the fund. The Trustees of Supporting Communities are confident that the Reserve policy set out above provides sufficient assurance that the pension deficit recovery payments can be met as they fall due on an annual basis.

An independent audit of the company's financial statements has been carried out and an unqualified audit opinion has been given in respect of those statements.

#### **Post Pandemic**

As set out in the Annual Review above Supporting Communities has been able to adapt its operations to continue providing services post pandemic. Previous investment in Cloud computing services enabled our staff to now be based from home where they are able to provide vital services to communities and to our key stakeholders.

Although the pandemic years had a major impact on our trading subsidiary, Empowering Communities, it is worthy of note that the Company has shown a profit in the past 2 years showing the need and demand for its services across social landlords in Ireland, north and south.

# Supporting Communities NI

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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#### Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, 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).

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

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Auditor

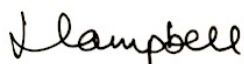
Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 7th December 2023 and signed on behalf of the board of trustees by:



Lorraine Campbell  
Trustee



David Lamb  
Trustee

# **Supporting Communities NI**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Supporting Communities NI**

**Year ended 31 March 2023**

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#### **Opinion**

We have audited the financial statements of Supporting Communities NI (the 'parent company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the consolidated statement of financial activities (including income and expenditure account), consolidated statement of financial position, consolidated statement of cash flows and the related notes, 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, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and of the parent company's affairs as at 31 March 2023 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;
- 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 the provisions available for small entities, in the circumstances set out below, 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.

In common with many other organisations of a similar size and nature, the charity uses its auditors to assist with the preparation of their organisation's financial statements.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

# **Supporting Communities NI**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Supporting Communities NI** (continued)

**Year ended 31 March 2023**

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#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

# Supporting Communities NI

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Supporting Communities NI (continued)

**Year ended 31 March 2023**

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#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 directors 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

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#### **Auditor's 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 an auditor's report 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.

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.



# Supporting Communities NI

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Supporting Communities NI (continued)

#### Year ended 31 March 2023

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As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 charity's 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.

# Supporting Communities NI

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Supporting Communities NI (continued)

**Year ended 31 March 2023**

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

#### **Use of our report**

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountant & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

7<sup>th</sup> December 2023

# Supporting Communities NI

## Company Limited by Guarantee

### Consolidated Statement of Financial Activities (including consolidated income and expenditure account)

31 March 2023

			2023		2022
	Note	Unrestricted funds	Restricted funds	Total funds	Total funds
<b>Income and endowments</b>					
Donations and Legacies	5	100,000	–	100,000	–
Charitable activities	6	1,750	1,169,438	1,171,188	1,196,867
Other trading activities	7	88,013	–	88,013	85,805
Other Income	8	2,399	–	2,399	47
<b>Total income</b>		192,162	1,169,438	1,361,600	1,282,719
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	9	(8,236)	–	(8,236)	(5,436)
Expenditure on charitable activities	10,11	(103,007)	(1,104,883)	(1,207,890)	(1,181,159)
<b>Total expenditure</b>		(111,243)	(1,104,883)	(1,216,126)	(1,186,595)
Net gains/(losses) on investments	12	4,960	–	4,960	4,637
<b>Net income/(expenditure)</b>		85,879	64,555	150,434	100,761
Transfers between funds		32,137	(32,137)	–	–
<b>Net movement in funds</b>		118,016	32,418	150,434	100,761
<b>Reconciliation of funds</b>					
Total funds brought forward		497,347	89,116	586,463	485,702
<b>Total funds carried forward</b>		615,363	121,534	736,897	586,463

The notes on pages 20 to 32 form part of these financial statements.

# Supporting Communities NI

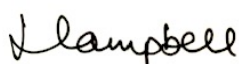
## Company Limited by Guarantee

### Consolidated Statement of Financial Position

31 March 2023

	Note	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
<b>Fixed assets</b>					
Tangible fixed assets	16	741	1,482	741	1,482
<b>Total fixed assets</b>					
<b>Current assets</b>					
Stocks		—	—	—	—
Debtors	18	295,311	36,001	304,453	60,574
Cash at bank and in hand		558,365	686,099	506,056	621,951
<b>Total current assets</b>		853,676	722,100	810,509	682,525
<b>Creditors: amounts falling due within one year</b>	19	(64,111)	(62,252)	(44,666)	(41,533)
<b>Net current assets</b>		789,565	659,848	765,843	640,992
<b>Total assets less current liabilities</b>		790,306	661,330	766,584	642,474
<b>Net assets excluding defined benefit pension plan liability</b>		790,306	661,330	766,584	642,474
Defined benefit pension plan liability	21	(53,409)	(74,867)	(53,409)	(74,867)
<b>Net assets including defined pension plan liability</b>		736,897	586,463	713,175	567,607
<b>Funds of the charity</b>					
Restricted funds		121,534	89,116	121,534	89,116
Unrestricted funds		615,363	497,347	591,641	478,491
	22	736,897	586,463	713,175	567,607

These financial statements were approved by the board of trustees and authorised for issue on 7<sup>th</sup> December 2023 and are signed on behalf of the board by:



Lorraine Campbell  
Trustee



David Lamb  
Trustee

The notes on pages 20 to 32 form part of these financial statements.

# Supporting Communities NI

## Company Limited by Guarantee

### Consolidated Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	150,434	100,761
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	741	741
Other interest receivable and similar income	(2,399)	(47)
(Gains)/loss on disposal on investments	(4,960)	(4,637)
Accrued Income	1,123	(2,777)
<i>Changes in:</i>		
Trade and other debtors	(255,567)	(5,311)
Trade and other creditors	(24,465)	(37,830)
Cash generated from operations	(135,093)	50,900
Interest received	2,399	47
Net cash used in operating activities	(132,694)	50,947
<b>Cash flows from investing activities</b>		
Proceeds from sale of other investments	4,960	4,637
Net cash from investing activities	4,960	4,637
<b>Net (decrease)/increase in cash and cash equivalents</b>	(127,734)	55,584
<b>Cash and cash equivalents at beginning of year</b>	686,099	630,515
<b>Cash and cash equivalents at end of year</b>	558,365	686,099

The notes on pages 20 to 32 form part of these financial statements.

# Supporting Communities NI

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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##### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is The Hatchery NI, Unit 19 Antrim Enterprise, 58 Greystone Road, Antrim, BT41 1JZ.

##### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

##### 3. Accounting policies

###### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

###### Going concern

There are no material uncertainties about the charity's ability to continue.

###### Judgements and key sources of estimation uncertainty

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.

###### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Supporting Communities NI

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Supporting Communities NI

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 20% straight line

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.



# Supporting Communities NI

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined benefit plans

###### *Multi-employer Plans*

The charity operates a defined contribution pension plan for the benefit of its employees. Contributions are expensed as they become payable.

The charity also participates in a defined benefit multi-employer pension plan for the benefit of its employees. A liability for the charity's obligation under the plan is recognised at the net present value of the deficit contributions payable.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# Supporting Communities NI

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

#### 4. Limited by guarantee

Supporting Communities NI is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations Received	100,000	100,000	—	—

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Sundry Income	1,750	—	1,750
NIHE Grants	—	945,268	945,268
ITO	—	1,234	1,234
Digital Champion Project	—	41,000	41,000
Temp Venue Campsie Omagh	—	9,959	9,959
National Trust	—	—	—
NIHE - CHF	—	3,930	3,930
Interreg Onside	—	121,699	121,699
DAERA Rural Digital Project	—	—	—
National Lottery Dormant Funds	—	29,728	29,728
Gallagher Trust	—	8,366	8,366
OCN NI	—	2,254	2,254
Elevate Programme	—	6,000	6,000
	1,750	1,169,438	1,171,188

# Supporting Communities NI

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Sundry Income	—	—	—
NIHE Grants	—	951,218	951,218
ITO	—	4,789	4,789
Digital Champion Project	—	41,000	41,000
Temp Venue Campsie Omagh	—	10,011	10,011
National Trust	—	39,016	39,016
NIHE - CHF	—	—	—
Interreg Onside	—	130,833	130,833
DAERA Rural Digital Project	—	20,000	20,000
National Lottery Dormant Funds	—	—	—
Gallagher Trust	—	—	—
OCN NI	—	—	—
Elevate Programme	—	—	—
	<u>—</u>	<u>1,196,867</u>	<u>1,196,867</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Self Generated Funds	6,838	6,838	10,343	10,343
Other Trading Activities	81,175	81,175	75,462	75,462
	<u>88,013</u>	<u>88,013</u>	<u>85,805</u>	<u>85,805</u>

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	2,399	2,399	47	47

#### 9. Costs of other trading activities

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Costs of other trading activities	(8,236)	—	(8,236)	(5,436)
	<u>(8,236)</u>	<u>—</u>	<u>(8,236)</u>	<u>(5,436)</u>

# Supporting Communities NI

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Advancement of community development	95,949	1,104,883	1,200,832
Support costs	7,058	–	7,058
	<u>103,007</u>	<u>1,104,883</u>	<u>1,207,890</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Advancement of community development	(90,320)	(1,085,790)	(1,176,110)
Support costs		(5,049)	(5,049)
	<u>90,320</u>	<u>1,090,839</u>	<u>(1,181,159)</u>

#### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Advancement of community development	1,200,832	–	1,200,832	1,176,110
Governance costs	–	7,058	7,058	5,049
	<u>1,200,832</u>	<u>7,058</u>	<u>1,207,890</u>	<u>1,181,159</u>

#### 12. Net gains on investments

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gains/(losses) on other pension scheme	4,960	4,960	4,637	4,637

#### 13. Net income/(expenditure)

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

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>741</u>	<u>741</u>

#### 14. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	<u>6,282</u>	<u>5,049</u>

# Supporting Communities NI

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	937,333	936,415
Social security costs	85,344	81,663
Employer contributions to pension plans	36,018	36,819
	<u>1,058,695</u>	<u>1,054,897</u>

The average head count of employees during the year was 28 (2022: 30).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 16. Trustee remuneration and expenses

During the year the charity made the following transactions with trustees:

£118 (2022: £ 83) of expenses were reimbursed in the year.

#### 17. Tangible fixed assets - group

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2022 and 31 March 2023	<u>3,705</u>
<b>Depreciation</b>	
At 1 April 2022	2,223
Charge for the year	741
At 31 March 2023	<u>2,964</u>
<b>Carrying amount</b>	
At 31 March 2023	<u>741</u>
At 31 March 2022	<u>1,482</u>

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# Supporting Communities NI

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 17. Tangible fixed assets - charity

	Equipment £
<b>Cost</b>	
At 1 April 2022 and 31 March 2023	3,705
<b>Depreciation</b>	
At 1 April 2022	2,223
Charge for the year	741
<b>At 31 March 2023</b>	<b>2,964</b>
<b>Carrying amount</b>	
At 31 March 2023	741
At 31 March 2022	1,482

#### 18. Debtors

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Trade debtors	23,755	32,433	7,521	27,887
Amounts owed by group undertakings	–	–	25,376	29,119
Prepayments and accrued income	2,184	3,568	2,184	3,568
Other Debtors	269,372	–	269,372	–
	<u>295,311</u>	<u>36,001</u>	<u>304,453</u>	<u>60,574</u>

#### 19. Creditors: amounts falling due within one year

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Trade creditors	7,889	24,812	7,151	7,271
Accruals and deferred income	8,419	5,166	8,419	5,166
Defined benefit pension scheme	29,096	29,096	29,096	29,096
Other Creditors	17,565	1,575	–	–
Social security and other taxes	1,142	1,603	–	–
Amounts owed to group undertakings and undertakings in which the company has a participating interest	–	–	–	–
	<u>64,111</u>	<u>62,252</u>	<u>44,666</u>	<u>41,533</u>

#### 20. Deferred income

	2023 £	2022 £
Amount deferred in year	<u>2,130</u>	<u>–</u>

# Supporting Communities NI

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 21. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £36,018 (2022: £36,819).

##### Defined benefit plans

###### *Multi-employer Plans*

The company participates in the scheme, a multi-employer scheme which provides benefits to some 12 non-associated employers. The scheme is a defined benefit scheme in the UK.

It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2016. This actuarial valuation showed assets of £29.4m, liabilities of £35.5m and a deficit of £6.1m

A full actuarial valuation for the scheme was carried out at 30 September 2019. This actuarial valuation showed assets of £35.4m, liabilities of £37.8m and a deficit of £2.4m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme £1,280,605 in total from 1 August 2020 to 29 February 2028.

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

##### PRESENT VALUES OF PROVISION

	2023	2022	2021
	£	£	£
Present value of provision	82,505	103,963	126,324

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# Supporting Communities NI

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	2023 £	2022 £
Provision at start of period	103,963	126,324
Unwinding of the discount factor	2,400	1,174
Deficit contribution paid	(18,898)	(18,898)
Remeasurement - impact of any change in assumptions	(4,960)	(4,637)
Remeasurement - amendments to the contribution schedule		
Provision at end of period	82,505	103,963

#### INCOME AND EXPENDITURE IMPACT

	2023 £	2022 £
Interest expense	2,400	1,174
Remeasurement - impact of any change in assumptions	(4,960)	(4,637)

#### ASSUMPTIONS

	2023 % £	2022 % £	2021 % £
Rate of discount	5.15	2.56	1.01

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

## 22. Analysis of charitable funds

### Unrestricted funds

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
General funds	497,347	192,162	(111,243)	32,137	4,960	615,363

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
General funds	460,081	85,852	(95,756)	42,534	4,637	497,347



# Supporting Communities NI

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 22. Analysis of charitable funds

Restricted funds	At 1 April 2022	Income	Expenditure	Transfers	Gains and losses	At 31 March 2023
	£	£	£	£	£	£
Tower Block Proposal	—	—	—	—	—	—
Digital Champion Project	7,585	41,000	(40,164)	(4,100)	—	4,321
Temp Venue Campsie Omagh	—	9,959	(9,959)	—	—	—
Community Conference Awards	—	—	—	—	—	—
ITO Housing Policy	—	1,234	(648)	(586)	—	—
National Trust	—	—	—	—	—	—
Interreg Onside	(14,173)	121,699	(88,229)	(19,297)	—	—
NIHE	95,704	945,268	(924,289)	—	—	116,683
DAERA Rural Digital Project	—	—	—	—	—	—
Dormant Accounts Fund	—	29,728	(29,366)	—	—	362
Gallagher Trust Fund	—	8,366	(6,230)	(2,136)	—	—
OCN NI	—	2,254	(1,794)	(292)	—	168
Elevate Programme	—	6,000	(274)	(5,726)	—	—
NIHE- CHF	—	3,930	(3,930)	—	—	—
	<u>89,116</u>	<u>1,169,438</u>	<u>(1,104,883)</u>	<u>(32,137)</u>	<u>—</u>	<u>121,534</u>

	At 1 April 2021	Income	Expenditure	Transfers	Gains and losses	At 31 March 2022
	£	£	£		£	£
Tower Block Proposal	3,155	—	—	(3,155)	—	—
Digital Champion Project	6,619	41,000	(35,934)	(4,100)	—	7,585
Temp Venue	6	10,012	(10,018)	—	—	—
Community Conference Awards	1,750	—	—	(1,750)	—	—
ITO Housing Project	—	4,789	(912)	(3,877)	—	—
National Trust	—	39,015	(31,426)	(7,589)	—	—
Interreg Onside	14,092	130,833	(142,145)	(16,953)	—	(14,173)
NIHE	—	951,218	(860,419)	4,905	—	95,704
Co-Operation Ireland	—	—	—	—	—	—
DAERA Rural Digital Project	—	20,000	(9,985)	(10,015)	—	—
Dormant Accounts Fund	—	—	—	—	—	—
Gallagher Trust Fund	—	—	—	—	—	—
OCN NI	—	—	—	—	—	—
Elevate Programme	—	—	—	—	—	—
NIHE- CHF	—	—	—	—	—	—
	<u>25,622</u>	<u>1,196,867</u>	<u>(1,090,839)</u>	<u>(42,534)</u>	<u>—</u>	<u>89,116</u>

# Supporting Communities NI

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 23. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	<b>Total Funds 2023</b>
	£	£	£
Tangible fixed assets	741	–	741
Current assets	757,518	121,534	879,052
Creditors less than 1 year	(89,487)	–	(89,487)
Creditors greater than 1 year	(53,409)	–	(53,409)
<b>Net assets</b>	<u>615,363</u>	<u>121,534</u>	<u>736,897</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	1,482	–	1,482
Current assets	632,984	89,116	722,100
Creditors less than 1 year	(62,252)	–	(62,252)
Creditors greater than 1 year	(74,867)	–	(74,867)
<b>Net assets</b>	<u>497,347</u>	<u>89,116</u>	<u>586,463</u>

#### 24. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

#### 25. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.