

# Children in Northern Ireland

Northern Ireland · Charity number 101411

## Details

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**Known as** CiNI

**Status** Received

**Registered** 2015-02-16

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** Children In Northern Ireland  
Unit 9  
Montgomery Business Park  
40 Montgomery Road  
Belfast  
BT6 9hl  
BT6 9HL

**Phone** 028 9040 1290

**Email** [info@ci-ni.org.uk](mailto:info@ci-ni.org.uk)

**Website** [www.ci-ni.org.uk](http://www.ci-ni.org.uk)

## Activities

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**Purposes:** The Company's objects are specifically restricted to the promotion, development and support of the voluntary and community sector and in particular those organisations offering services and support to children, young people and their families and the promotion of benefit and wellbeing of children and young people and their families (hereinafter called the "beneficiaries") resident in Northern Ireland and in any other part of the world as the trustees may think fit (hereinafter called the "area of benefit") without distinction of age, gender, sexual orientation, disability/ability, race, ethnic origin, political, religious or other opinion by associating the statutory and local authorities, voluntary organisations and the inhabitants in a common effort to advance education with the objective of improving the conditions of life for the said inhabitants and in particular to: (a) promote the efficiency and effectiveness of voluntary and community care, service and support organisations working with children, young people and their families and projects in the area of benefit by providing advice, information, education and training, administrative support and practical assistance to such organisations and projects for the benefit of the public; (b) to act as a representative of the voluntary and community child care services and support organisations in relation to government policies and legislation and in so doing promote and organise co-operation in the advancement of the above purposes and to that end bring together in Council or conference representatives of Voluntary agencies and statutory authorities engaged in the furtherance of any of the above purposes; (c) to carry out, promote, sponsor or support by means of financial assistance research and study into issues affecting the social welfare of children and the dissemination of the useful results of such research for the public benefit and in particular to persons or organisations engaged in child care; (d) identify the funding and policy needs of voluntary and community child care and support organisations in the area of benefit; (e) to advance any other exclusively charitable purpose as the trustees, may from time to time, decide in accordance with the law of charity.

**What the charity does:** The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Advice/advocacy/information, Education/training, General charitable purposes

**Who the charity helps:** Adult training, Voluntary and community sector

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£951,681	£939,991	£-82,266	24

## Trustees

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Name	Role	Appointed
Brenda Macqueen		
Leslie Ann		
Liam Hannaway		
Mr John Hunsdale		
Mr Paul Morgan		
Mrs Alison Ida Beattie		
Ms Marie Cavanagh		

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**Children in Northern Ireland**

Northern Ireland - Charity number 101411

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# Accounts

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REGISTERED COMPANY NUMBER: NI032914 (Northern Ireland)  
REGISTERED CHARITY NUMBER: NIC101411

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2025**  
**for**  
**Children in Northern Ireland**  
**(A Company Limited by Guarantee)**

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

## Children in Northern Ireland

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**Children in Northern Ireland**

**Reference and Administrative Details**  
**for the Year Ended 31 March 2025**

<b>TRUSTEES</b>	Marie Cavanagh John Hunsdale Alison Beattie Brenda McQueen Bernard Hannaway Paul Morgan Colin Hayburn (resigned 25/11/2024) Leslie Ann Scott (appointed 27/1/2025)
<b>COMPANY SECRETARY</b>	Natalie Whelehan
<b>REGISTERED OFFICE</b>	Unit 9 40 Montgomery Road Belfast Co. Antrim BT6 9HL
<b>REGISTERED COMPANY NUMBER</b>	NI032914 (Northern Ireland)
<b>REGISTERED CHARITY NUMBER</b>	NIC101411
<b>AUDITORS</b>	Lynn Drake & Co Ltd Statutory Auditors 1st Floor 34 B-D Main Street Moira Co. Armagh BT67 0LE
<b>CHIEF EXECUTIVE</b>	Pauline Leeson, CBE

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The main activities of the Company are unchanged since last year and are principally to promote the preservation and protection of health and the personal development of children, without distinction of sex, race or of political, religious or other opinions, and the advancement of public education in child care associating the appropriate voluntary agencies with the object of improving the conditions of life for such children in Northern Ireland.

#### **Strategies for Achieving Aims and Objectives**

In our latest Strategic Plan we outlined 3 strategic pillars to guide our work in the short to mid term:

##### **Influencing: Lobbying to ensure children are at the centre of decision making.**

1. CiNI will help shape policy and future Programmes for Government and proposed strategies for future delivery that are affordable and tangible.
2. CiNI will work with government to produce child friendly versions of policies.
3. CiNI will highlight emerging trends and engage with politicians to deepen their understanding of the complex issues which face children and young people.
4. CiNI will work with Government to encourage greater co-operation between Government Departments and an open and transparent budgeting process for children and young people is established.
5. CiNI will work with local government to ensure the voice and interests of children and young people inform community planning processes.
6. CiNI will integrate evidence from a range of sources to inform planning and decision making at all levels as the 'go to' source for child policy information in Northern Ireland.

##### **Learning: Capacity building across the sector and innovating best practice**

1. CiNI will develop a sector wide training needs analysis as a basis for a comprehensive menu of learning and development to increase the capacity and quality of services provided for children and young people.
2. CiNI will optimise digital software and tools to provide relevant, accessible knowledge and skills development in areas such as child development and child protection.
3. CiNI will gather information to forecast future trends and stimulate innovation to meet the emerging needs of children, young people and practitioners.
4. CiNI will promote the accreditation of social care staff who work with children and young people as a quality standard.
5. CiNI will support the joint working group with the Health and Social Care Trusts to drive cross-boundary training and co-operative working.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2025**

6. CiNI will source evidence and best practice to inform the development of practice and provision.

#### **Collaboration: Working with others to increase impact**

1. CiNI builds alliances to drive reform on issues affecting children and young people across education, justice, health, employment and the private sector.

2. The key Partnerships which CiNI chairs: Child Poverty Alliance and Children's Disability Strategic Alliance continue to make a demonstrable impact on policy.

3. CiNI is positively contributing to systemic change in Northern Ireland through its membership of strategic partnerships such as the Children and Young People's Strategic Partnership & the Safeguarding Board for Northern Ireland.

#### **Public Benefit**

##### **Purposes**

1 To promote, develop and support the voluntary and community sector particularly those organisations offering services and support to children, young people and their families in Northern Ireland.

2. To promote the well being of children, young people and their families to improve their lives in Northern Ireland.

#### **The Trustees believe that both our purposes satisfy both elements of the public benefit requirement.**

Purpose 1- the direct benefits which flow from this purpose include a strong professional community of practice across the voluntary and community sector who are able to work effectively with Children and Young People. The benefits are demonstrated through feedback from member organisations and regular independent evaluation and monitoring of our services by DoH and SPPG. The beneficiaries of this purpose are voluntary and community sector organisations working with children, young people and their families living in Northern Ireland.

Purpose 2 - The direct benefit from this purpose include resources being directed towards activities and services that maximise benefits for all children. These benefits are demonstrated by evidence from government departments and statutory authorities in relation to policy commitments and resource allocation to children's services. The beneficiaries of this purpose are children, young people and their families living in Northern Ireland.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2025**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Review of Year**

This year, Children in Northern Ireland continued to respond to the needs of children, young people, and families across Northern Ireland through innovation, collaboration, and advocacy.

Our work has focused on empowering parents, supporting communities, and influencing policy to create a more inclusive and child-centred society.

##### **Influencing**

We strengthened our policy and advocacy voice by convening the Children's Policy Forum, launching the Partnership for Inclusive Education, and meeting with Executive Ministers to promote early intervention and inclusion.

Our public campaigns gained media coverage on BBC and the Belfast Telegraph, as we were successful in calling for the restoration of core funding for the Voluntary and Community Sector.

##### **Learning**

Through our Children's Services Training, we delivered 100 events, training 1,953 professionals, alongside 112 tailored sessions reaching 1,520 participants.

97% of attendees rated our training as Good to Excellent, reinforcing CiNI's reputation for high-quality, impactful learning.

##### **Collaboration**

We coordinated 29 Locality Planning Group meetings across the Southern area, engaging 449 practitioners and over 280 community organisations.

Our "Feel Good Armagh" event and PHA-funded self-care sessions promoted emotional wellbeing for families and frontline workers.

##### **Projects**

Our Gets Active Project concluded its three-year National Lottery grant, supporting over 10,000 children and 2,000 families through food, physical activity, and leadership programmes.

We launched Be Cyber Safe NI in partnership with NSPCC, creating a youth-led platform for online safety advocacy, and established a Parents' Disability Forum to strengthen parent voice in policy.

##### **Parentline NI**

Parentline NI supported 7,070 parents and carers, and is exceeding annual targets.

Workshops and discussion groups reached over 950 parents, tackling issues such as ADHD, school anxiety, and digital wellbeing.

Feedback continued to highlight the service's life-changing impact in helping parents manage challenges and build stronger family relationships.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2025**

#### **Sustainability & Effectiveness**

CiNI continues to diversify funding, build partnerships, and adapt to meet increasing demand.

Our evidence-based approach and collaborative ethos ensure continued impact and leadership across the children's sector.

#### **FINANCIAL REVIEW**

##### **Financial position**

The company had net incoming resources for the year of £11,690 (2024: net outgoing resources of £25,708). Unrestricted funds increased by £4,604, while restricted funds increased by £7,086.

##### **Reserves policy**

CiNI's reserves policy remains unchanged. The organisation aims to retain free reserves equivalent to six months of annual expenditure, to safeguard operations and maintain financial stability. CiNI's Board of Trustees regularly monitors compliance and reviews the policy annually to ensure it remains appropriate to organisational needs.

#### **FUTURE PLANS**

Next year, CiNI will:

1. Build a stronger evidence base, through commissioning and launching children's rights based research with parents of children with and without disabilities;
2. Strengthen collaboration and partnership working with partner organisations and statutory partners to effect change for children;
3. Expand our work with parents and develop new resources through Parentline NI, including promotion of our work on positive parenting and our parental participation work;
4. Expand our training and development offering and continue to build the capacity of the children and young people's sector; and
5. Continue to advocate for early intervention, inclusive education, and stronger family support systems.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Children in Northern Ireland Limited is a company limited by guarantee without a share capital. It is governed by a Memorandum and Articles of Association and the liability of the members is limited to an amount not exceeding £10.

The Board of Directors meets on a quarterly basis.

## Children in Northern Ireland

### Report of the Trustees for the Year Ended 31 March 2025

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The principles of good governance are embedded within all aspects of Children in Northern Ireland Limited operations with management and staff being keenly aware of the Board's responsibility of ensuring that the organisation protects itself from financial exposure and reputational damage. A close working relationship is maintained between the Board and management to ensure that operationally staff are aware of the standards required of them by the Board and the Board are always in a position to provide guidance and support to management in the discharge of their duties. This two way relationship is the key feature of Children in Northern Ireland Limited governance arrangements and is a key strength in the company.

A conscientious approach to ensuring that contractual project requirements are achieved has been maintained at all times both in the accounting period being reported on and since Children in Northern Ireland Limited's establishment. Very tight financial controls on expenditure and all financial commitments are maintained at all times and project staff have been trained and have become experienced in budgetary controls. In both these areas ie Project delivery and financial controls management all staff have established close working relationships with funding organisations to ensure all mandatory standards are consistently achieved. Board representatives also actively engage with funding bodies.

The Board, management and staff are fully aware that the nature of the work in which Children in Northern Ireland Limited is involved can bring with it a high level of scrutiny to ensure that all activities are fully compliant with funding requirements and, therefore, beyond reproach. The Board of Children in Northern Ireland Limited is, therefore, greatly reassured of the company's compliance with the highest of standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders' objectives and that funders' audits and vouching of financial expenditure and the statutory audit confirm compliance with both probity and regularity in the use of monies received.

#### **TRUSTEES' RESPONSIBILITY STATEMENT**

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

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Children in Northern Ireland**

**Report of the Trustees**  
**for the Year Ended 31 March 2025**

**TRUSTEES' RESPONSIBILITY STATEMENT - continued**

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

In so far as the trustees are aware:

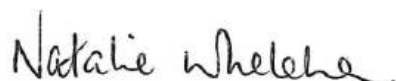
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 24 November 2025 and signed on its behalf by:



Natalie Whelehan - Secretary

## **Report of the Independent Auditors to the Trustees and Members of Children in Northern Ireland**

### **Opinion**

We have audited the financial statements of Children in Northern Ireland (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Report of the Independent Auditors to the Trustees and Members of Children in Northern Ireland**

### **Other information**

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Report of the Independent Auditors to the Trustees and Members of Children in Northern Ireland**

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. In particular, we looked at where management made subjective judgements, for example in respect of accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management for risk of fraud.

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

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

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

- Reviewing the financial statement disclosures and testing to supporting documentation;

- Review of board meeting minutes of those charged with governance;

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

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

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

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

## **Report of the Independent Auditors to the Trustees and Members of Children in Northern Ireland**

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

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

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

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

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

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

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

24 November 2025

## Children in Northern Ireland

### Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Grants Receivable	3	-	742,610	742,610	801,934
Investment income	2	20,932	-	20,932	9,872
Other income	4	157,913	30,226	188,139	124,858
<b>Total</b>		<u>178,845</u>	<u>772,836</u>	<u>951,681</u>	<u>936,664</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	1,325	4,353	5,678	10,909
<b>Charitable activities</b>					
Direct Charitable Expenditure	6	170,926	759,547	930,473	947,863
Governance		1,990	1,850	3,840	3,600
<b>Total</b>		<u>174,241</u>	<u>765,750</u>	<u>939,991</u>	<u>962,372</u>
<b>NET INCOME/(EXPENDITURE)</b>		4,604	7,086	11,690	(25,708)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		571,130	113,667	684,797	710,505
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>575,734</u>	<u>120,753</u>	<u>696,487</u>	<u>684,797</u>

The notes form part of these financial statements

**Children in Northern Ireland**

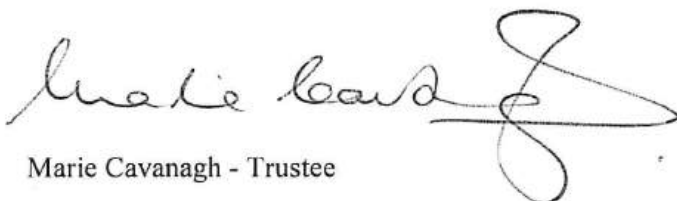
**Statement of Financial Position**

**31 March 2025**

	Notes	31.3.25 £	31.3.24 £
<b>FIXED ASSETS</b>			
Tangible assets	11	12,203	27,068
<b>CURRENT ASSETS</b>			
Debtors	12	219,313	173,003
Cash at bank		547,237	640,474
		<u>766,550</u>	<u>813,477</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(82,266)	(155,748)
		<u>684,284</u>	<u>657,729</u>
<b>NET CURRENT ASSETS</b>			
		<u>696,487</u>	<u>684,797</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>696,487</u>	<u>684,797</u>
<b>NET ASSETS</b>			
		<u>696,487</u>	<u>684,797</u>
<b>FUNDS</b>	15		
Unrestricted funds		575,734	571,130
Restricted funds		120,753	113,667
		<u>696,487</u>	<u>684,797</u>
<b>TOTAL FUNDS</b>			
		<u>696,487</u>	<u>684,797</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 November 2025 and were signed on its behalf by:

  
Marie Cavanagh - Trustee

The notes form part of these financial statements

**Children in Northern Ireland**

**Statement of Cash Flows**  
**for the Year Ended 31 March 2025**

	Notes	31.3.25 £	31.3.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(114,169)	(12,054)
Net cash used in operating activities		<u>(114,169)</u>	<u>(12,054)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(5,103)
Interest received		20,932	9,872
Net cash provided by investing activities		<u>20,932</u>	<u>4,769</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(93,237)	(7,285)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>640,474</u>	<u>647,759</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>547,237</u></u>	<u><u>640,474</u></u>

The notes form part of these financial statements

**Children in Northern Ireland**

**Notes to the Statement of Cash Flows**  
**for the Year Ended 31 March 2025**

<b>1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>		
	31.3.25	31.3.24
	£	£
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	11,690	(25,708)
<b>Adjustments for:</b>		
Depreciation charges	14,865	21,477
Interest received	(20,932)	(9,872)
(Increase)/decrease in debtors	(46,310)	20,942
Decrease in creditors	(73,482)	(18,893)
<b>Net cash used in operations</b>	<u>(114,169)</u>	<u>(12,054)</u>

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

	At 1/4/24	Cash flow	At 31/3/25
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	640,474	(93,237)	547,237
	<u>640,474</u>	<u>(93,237)</u>	<u>547,237</u>
<b>Total</b>	<u>640,474</u>	<u>(93,237)</u>	<u>547,237</u>

The notes form part of these financial statements

## **Children in Northern Ireland**

### **Notes to the Financial Statements** **for the Year Ended 31 March 2025**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

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

Children in Northern Ireland Limited is constituted as a company limited by guarantee incorporated in Northern Ireland (NI032914). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

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

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

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

##### **(b) Funds**

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

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

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

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

##### **(c) Income recognition**

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

## **Children in Northern Ireland**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 March 2025**

#### **1. ACCOUNTING POLICIES - continued**

##### **Basis of preparing the financial statements**

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

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

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

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

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

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

##### **(d) Expenditure recognition**

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

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

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

## **Children in Northern Ireland**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 March 2025**

#### **1. ACCOUNTING POLICIES - continued**

##### **Basis of preparing the financial statements**

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

##### **(e) Support costs allocation**

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

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

##### **(f) Tangible fixed assets**

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

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

Fixtures & Fittings	- 20% Straight Line
Computer Equipment	- 33% Straight Line

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

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

##### **(h) Financial Instruments**

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

##### **(i) Impairment**

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

## **Children in Northern Ireland**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 March 2025**

#### **1. ACCOUNTING POLICIES - continued**

##### **Basis of preparing the financial statements**

##### **(j) Provisions**

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

##### **(k) Leases**

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

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

##### **(l) Tax**

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

##### **(m) Going concern**

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

##### **(n) Judgements estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

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

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 1. ACCOUNTING POLICIES - continued

##### **Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

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

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

#### 2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	20,932	9,872

#### 3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Grants	742,610	801,934

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

	31.3.25	31.3.24
	£	£
DHSS&PS Childcare Unit (Core Grant)	38,553	38,553
SHSCT - Locality Development Officer	65,199	65,199
SPPG - Childrens Services Training	99,750	99,750
SPPG - Disability	20,555	19,443
Holiday Hunger	89,096	81,000
SPPG - Parentline	303,417	287,000
Dormant Accounts Fund NI	-	20,606
SPPG - Parent & Carer Engagement	-	5,357
SPPG - Parental Participation	46,000	46,000
BCC Children in Need	24,407	6,102
The National Lottery Community Fund - Empowering Young People		
3	55,633	132,924
	<u>742,610</u>	<u>801,934</u>

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 4. OTHER INCOME

	31.3.25	31.3.24
	£	£
Membership Fees	27,858	28,844
Room Hire and Catering	1,149	4,284
General Donations	8,434	560
Consultancy Fees	55,955	13,761
Training Income	94,743	77,409
	<u>188,139</u>	<u>124,858</u>

#### 5. RAISING FUNDS

##### Raising donations and legacies

	31.3.25	31.3.24
	£	£
Publications and Promotion	<u>5,678</u>	<u>10,909</u>

#### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Direct Charitable Expenditure	930,473	-	930,473
Governance	-	3,840	3,840
	<u>930,473</u>	<u>3,840</u>	<u>934,313</u>

#### 7. SUPPORT COSTS

	Governance costs £
Governance	<u>3,840</u>

**Children in Northern Ireland**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

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

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

	31.3.25	31.3.24
	£	£
Auditors' Remuneration	2,000	2,000
Auditors' remuneration for non audit work	1,840	1,600
Depreciation - owned assets	14,865	21,477
	<u>14,865</u>	<u>21,477</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**10. STAFF COSTS**

	31.3.25	31.3.24
	£	£
Wages and salaries	479,376	496,312
Social security costs	33,325	32,318
Other pension costs	27,189	25,497
	<u>539,890</u>	<u>554,127</u>

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

	31.3.25	31.3.24
Management & Administration	<u>24</u>	<u>23</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer, Policy Officer and Finance & Office Manager during the year totalled £172,726. (2024: £185,114)

**Children in Northern Ireland**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	80,472	115,165	195,637
<b>DEPRECIATION</b>			
At 1 April 2024	66,274	102,295	168,569
Charge for year	5,532	9,333	14,865
At 31 March 2025	71,806	111,628	183,434
<b>NET BOOK VALUE</b>			
At 31 March 2025	8,666	3,537	12,203
At 31 March 2024	14,198	12,870	27,068

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

	31.3.25 £	31.3.24 £
Trade debtors	194,289	136,277
Prepayments and accrued income	25,024	36,726
	219,313	173,003

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

	31.3.25 £	31.3.24 £
Trade creditors	13,370	8,335
Social security and other taxes	12,527	18,827
Other creditors	4,522	4,895
Accruals and deferred income	27,815	34,578
Deferred Income	24,032	89,113
	82,266	155,748

**Children in Northern Ireland**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

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

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Fixed assets	2,873	9,330	12,203	27,068
Current assets	619,526	147,024	766,550	813,477
Current liabilities	(46,665)	(35,601)	(82,266)	(155,748)
	<u>575,734</u>	<u>120,753</u>	<u>696,487</u>	<u>684,797</u>

**15. MOVEMENT IN FUNDS**

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	526,130	4,604	530,734
Designated	45,000	-	45,000
	<u>571,130</u>	<u>4,604</u>	<u>575,734</u>
<b>Restricted funds</b>			
Children's Services Training	5,351	-	5,351
SHSCT - Locality Development Officer	10,196	(9,800)	396
SPPG Disability	19,625	-	19,625
Holiday Hunger	12,390	99	12,489
SPPG - Parentline	20,097	20,151	40,248
SPPG - Parental Participation	26,645	(1,148)	25,497
Capital Equipment Fund	16,800	(7,470)	9,330
The National Lottery Community Fund - Empowering Young People 3	2,563	(2,563)	-
NSPCC Online Safety	-	7,817	7,817
	<u>113,667</u>	<u>7,086</u>	<u>120,753</u>
<b>TOTAL FUNDS</b>	<u>684,797</u>	<u>11,690</u>	<u>696,487</u>

**Children in Northern Ireland**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	178,845	(174,241)	4,604
<b>Restricted funds</b>			
Core	38,553	(38,553)	-
Children's Services Training	99,750	(99,750)	-
SHSCT - Locality Development Officer	70,044	(79,844)	(9,800)
SPPG Disability	20,555	(20,555)	-
Holiday Hunger	113,504	(113,405)	99
SPPG - Parentline	303,817	(283,666)	20,151
SPPG - Parental Participation	47,260	(48,408)	(1,148)
Capital Equipment Fund	-	(7,470)	(7,470)
The National Lottery Community Fund - Empowering Young People 3	55,633	(58,196)	(2,563)
NSPCC Online Safety	23,720	(15,903)	7,817
	<u>772,836</u>	<u>(765,750)</u>	<u>7,086</u>
<b>TOTAL FUNDS</b>	<u>951,681</u>	<u>(939,991)</u>	<u>11,690</u>

**Children in Northern Ireland**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2025**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	504,259	104,464	(82,593)	526,130
Designated	45,000	-	-	45,000
	<u>549,259</u>	<u>104,464</u>	<u>(82,593)</u>	<u>571,130</u>
<b>Restricted funds</b>				
Core	-	(82,593)	82,593	-
Children's Services Training	5,351	-	-	5,351
SHSCT - Locality Development Officer	23,568	(13,372)	-	10,196
SPPG Disability	16,527	3,098	-	19,625
Holiday Hunger	16,583	(4,193)	-	12,390
SPPG - Parentline	27,824	(7,727)	-	20,097
SPPG - Parent & Carer Engagement	23,985	(23,985)	-	-
SPPG - Parental Participation	18,189	8,456	-	26,645
Capital Equipment Fund	29,219	(12,419)	-	16,800
The National Lottery Community Fund - Empowering Young People 3	-	2,563	-	2,563
	<u>161,246</u>	<u>(130,172)</u>	<u>82,593</u>	<u>113,667</u>
<b>TOTAL FUNDS</b>	<u>710,505</u>	<u>(25,708)</u>	<u>-</u>	<u>684,797</u>

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	128,564	(24,100)	104,464
<b>Restricted funds</b>			
Core	38,553	(121,146)	(82,593)
Children's Services Training	99,750	(99,750)	-
SHSCT - Locality Development Officer	66,365	(79,737)	(13,372)
SPPG Disability	19,443	(16,345)	3,098
Holiday Hunger	87,102	(91,295)	(4,193)
SPPG - Parentline	287,000	(294,727)	(7,727)
SPPG - Parent & Carer Engagement	10,357	(34,342)	(23,985)
SPPG - Parental Participation	46,000	(37,544)	8,456
Dormant Accounts Fund NI	20,606	(20,606)	-
Capital Equipment Fund	-	(12,419)	(12,419)
The National Lottery Community Fund - Empowering Young People 3	132,924	(130,361)	2,563
	<u>808,100</u>	<u>(938,272)</u>	<u>(130,172)</u>
<b>TOTAL FUNDS</b>	<u>936,664</u>	<u>(962,372)</u>	<u>(25,708)</u>

#### 16. CONTINGENT LIABILITIES

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

#### 17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2025

#### 18. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

#### 19. UNRESTRICTED FUNDS

In accordance with best practice the company directors have agreed a comprehensive reserves policy. As such this unrestricted fund is the result of the company's strategic objective to establish reserves which equate to six months of annual running costs. The aim is to provide sufficient funds to cover any working capital requirements associated with receiving grant funding in arrears, any unforeseen costs which may arise, as well as allowing for the payment of any liabilities which would arise should the company cease to operate. Although Children In Northern Ireland may not be in a position to maintain this level of reserves at a particular point in time, it will strive to achieve a reserve which equates to this level.

#### 20. DESIGNATED FUNDS

Designated funds are made up as follows -

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Fund Transfer £	Balance at 31 March 2024 £
Project continuation	40,000	-	-	-	40,000
Staff training	5,000	-	-	-	5,000
	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>

#### 21. WINDING UP

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

#### 22. SHARE CAPITAL

The Company is Limited by Guarantee and has no Share Capital

## Children in Northern Ireland

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	20,932	9,872
<b>Charitable activities</b>		
Grants	742,610	801,934
<b>Other income</b>		
Membership Fees	27,858	28,844
Room Hire and Catering	1,149	4,284
General Donations	8,434	560
Consultancy Fees	55,955	13,761
Training Income	94,743	77,409
	<hr/>	<hr/>
	188,139	124,858
<b>Total incoming resources</b>	<hr/>	<hr/>
	951,681	936,664
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Publications and Promotion	5,678	10,909
<b>Charitable activities</b>		
Salaries and Pensions	479,376	496,312
Social security	33,325	32,318
Pensions	27,189	25,497
Insurance	5,708	5,774
Light and heat	3,139	3,040
Telephone	17,930	19,326
Stationery and Printing	4,861	2,983
Sundries	3,199	4,234
Training and Seminars	325	-
Recruitment	4,714	-
Property Rent and Upkeep	57,906	52,919
Room Hire and Catering	7,312	4,125
Postage	14	106
Computer Expenses	24,257	26,216
Motor and Travel expenses	6,803	5,229
Legal and professional & trainer fees	87,578	59,573
Bank Charges	702	362
Carried forward	764,338	738,014

This page does not form part of the statutory financial statements

**Children in Northern Ireland**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

	31.3.25	31.3.24
	£	£
<b>Charitable activities</b>		
Brought forward	764,338	738,014
Subscriptions	1,146	1,579
Internet	131	162
Project Delivery Costs	149,993	186,631
Fixtures and fittings	5,532	7,725
Computer equipment	9,333	13,752
	<hr/>	<hr/>
	930,473	947,863
 <b>Support costs</b>		
 <b>Governance costs</b>		
Auditors' Remuneration	2,000	2,000
Auditors' remuneration for non audit work	1,840	1,600
	<hr/>	<hr/>
	3,840	3,600
	<hr/>	<hr/>
Total resources expended	939,991	962,372
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<u>11,690</u>	<u>(25,708)</u>

This page does not form part of the statutory financial statements

**Children in Northern Ireland**

Northern Ireland - Charity number 101411

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# Accounts

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REGISTERED COMPANY NUMBER: NI032914 (Northern Ireland)  
REGISTERED CHARITY NUMBER: NIC101411

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2024**  
**for**  
**Children in Northern Ireland**  
**(A Company Limited by Guarantee)**

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

## Children in Northern Ireland

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**Children in Northern Ireland**

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

<b>TRUSTEES</b>	Marie Cavanagh John Hunsdale Alison Beattie Brenda McQueen Bernard Hannaway Michele Janes (resigned 10/1/2024) Paul Morgan Colin Hayburn (appointed 24/4/2023)
<b>COMPANY SECRETARY</b>	Pauline Leeson
<b>REGISTERED OFFICE</b>	Unit 9 40 Montgomery Road Belfast Co. Antrim BT6 9HL
<b>REGISTERED COMPANY NUMBER</b>	NI032914 (Northern Ireland)
<b>REGISTERED CHARITY NUMBER</b>	NIC101411
<b>AUDITORS</b>	Lynn Drake & Co Ltd Statutory Auditors 1st Floor 34 B-D Main Street Moira Co. Armagh BT67 0LE
<b>CHIEF EXECUTIVE</b>	Pauline Leeson, CBE

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Principal Activities**

The main activities of the Company are unchanged since last year and are principally to promote the preservation and protection of health and the personal development of children, without distinction of sex, race or of political, religious or other opinions, and the advancement of public education in child care associating the appropriate voluntary agencies with the object of improving the conditions of life for such children in Northern Ireland.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **OBJECTIVES AND ACTIVITIES**

##### **Strategies for Achieving Aims and Objectives**

In our latest Strategic Plan we outlined 3 strategic pillars to guide our work in the short to mid term:

##### **Influencing: Lobbying to ensure children are at the centre of decision making.**

1. CiNI will help shape policy and future Programmes for Government and proposed strategies for future delivery that are affordable and tangible.
2. CiNI will work with government to produce child friendly versions of policies.
3. CiNI will highlight emerging trends and engage with politicians to deepen their understanding of the complex issues which face children and young people.
4. CiNI will work with Government to encourage greater co-operation between Government Departments and an open and transparent budgeting process for children and young people is established.
5. CiNI will work with local government to ensure the voice and interests of children and young people inform community planning processes.
6. CiNI will integrate evidence from a range of sources to inform planning and decision making at all levels as the 'go to' source for child policy information in Northern Ireland.

##### **Learning: Capacity building across the sector and innovating best practice**

1. CiNI will develop a sector wide training needs analysis as a basis for a comprehensive menu of learning and development to increase the capacity and quality of services provided for children and young people.
2. CiNI will optimise digital software and tools to provide relevant, accessible knowledge and skills development in areas such as child development and child protection.
3. CiNI will gather information to forecast future trends and stimulate innovation to meet the emerging needs of children, young people and practitioners.
4. CiNI will promote the accreditation of social care staff who work with children and young people as a quality standard.
5. CiNI will support the joint working group with the Health and Social Care Trusts to drive cross-boundary training and co-operative working.
6. CiNI will source evidence and best practice to inform the development of practice and provision.

##### **Collaboration: Working with others to increase impact**

1. CiNI builds alliances to drive reform on issues affecting children and young people across education, justice, health, employment and the private sector.
2. The key Partnerships which CiNI chairs: Child Poverty Alliance and Children's Disability Strategic Alliance continue to make a demonstrable impact on policy.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **OBJECTIVES AND ACTIVITIES**

3. CiNI is positively contributing to systemic change in Northern Ireland through its membership of strategic partnerships such as the Children and Young People's Strategic Partnership & the Safeguarding Board for Northern Ireland.

#### **Public benefit**

##### **Purposes**

- 1 To promote, develop and support the voluntary and community sector particularly those organisations offering services and support to children, young people and their families in Northern Ireland.
2. To promote the well being of children, young people and their families to improve their lives in Northern Ireland.

**The Trustees believe that both our purposes satisfy both elements of the public benefit requirement.**

Purpose 1- the direct benefits which flow from this purpose include a strong professional community of practice across the voluntary and community sector who are able to work effectively with Children and Young People. The benefits are demonstrated through feedback from member organisations and regular independent evaluation and monitoring of our services by DoH and SPPG. The beneficiaries of this purpose are voluntary and community sector organisations working with children, young people and their families living in Northern Ireland.

Purpose 2 - The direct benefit from this purpose include resources being directed towards activities and services that maximise benefits for all children. These benefits are demonstrated by evidence from government departments and statutory authorities in relation to policy commitments and resource allocation to children's services. The beneficiaries of this purpose are children, young people and their families living in Northern Ireland.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **FINANCIAL REVIEW**

##### **Financial position**

The company had net outgoing resources for the year of £25,708 (2023: net incoming resources of £9,776). Unrestricted funds increased by £21,871, while restricted funds decreased by £47,579.

##### **Review of the Year**

In a year that has presented significant challenges for all of us, Children in Northern Ireland and the sector continued to provide quick and efficient responses to the needs of children and their families.

We have worked with our community partners in Carrickfergus, Downpatrick, Limavady and Portadown and our Youth Advisory Group to empower communities to build a sustainable response to food insecurity by producing peer research on poverty.

We have strengthened our Regional Parent Helpline by delivering workshops on School Based Anxiety and Parenting through Disability and expanding the Passionate Parents Network.

We continue to develop and deliver award winning posts through Parentline on topics such as Breastfeeding and School Avoidance.

##### **Influencing**

We launched the Children's Policy Forum and supported the Children's sector to ensure the continuation of core funding.

##### **Learning**

Our wide range of learning and development courses across NI continue to expand with the continuation of contracts with local councils and Mears Group.

##### **Collaboration**

We continue to service 6 Locality Groups in Southern Trust alongside CYPSP. We continue to roll out the School Uniform Recycling Toolkit for schools and hosted Feel Good events on emotional wellbeing and health for young people.

##### **Sustainability**

We continue to work with a range of public, private, statutory, governmental and voluntary trust bodies to support our work.

##### **Effectiveness**

Children in Northern Ireland continues to adapt to the changing environment to achieve impact and change for children, young people and their families

##### **Reserves policy**

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation, both at the current time and in the foreseeable future. The reserves required should be sufficient to meet committed grant expenditure and the running costs for a period equivalent to six months annual expenditure. The charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **FUTURE PLANS**

We plan to develop a Forum for parents of children with disabilities to facilitate engagement re access to services.

Our Regional Parenting Helpline, Parentline NI, will continue to provide support, guidance and advice to parents and carers with a particular focus on parental participation.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Children in Northern Ireland Limited is a company limited by guarantee without a share capital. It is governed by a Memorandum and Articles of Association and the liability of the members is limited to an amount not exceeding £10.

The Board of Directors meets on a quarterly basis.

##### **Related parties**

There were no related party transactions for the year ended 31 March 2023.

##### **Risk management**

The principles of good governance are embedded within all aspects of Children in Northern Ireland Limited operations with management and staff being keenly aware of the Boards responsibility of ensuring that the organisation protects itself from financial exposure and reputational damage, A close working relationship is maintained between the Board and management to ensure that operationally staff are aware of the standards required of them by the Board and the Board are always in a position to provide guidance and support to management in the discharge of their duties. This two way relationship is the key feature of Children in Northern Ireland Limited governance arrangements and is a key strength in the company.

A conscientious approach to ensuring that contractual project requirements are achieved has been maintained at all times both in the accounting period being reported on and since Children in Northern Ireland Limited's establishment. Very tight financial controls on expenditure and all financial commitments are maintained at all times and project staff have been trained and have become experienced in budgetary controls.in both these areas ie Project delivery and financial controls management all staff have established close working relationships with funding organisations to ensure all mandatory standards are consistently achieved. Board representatives also actively engage with funding bodies.

The Board, management and staff are fully aware that the nature of the work in which Children in Northern Ireland Limited is involved can bring with it a high level of scrutiny to ensure that all activities are fully compliant with funding requirements and, therefore, beyond reproach. The Board of Children in Northern Ireland Limited is, therefore, greatly reassured of the company's compliance with the highest of standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders' objectives and that funders' audits and vouching of financial expenditure and the statutory audit confirm compliance with both probity and regularity in the use of monies received.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

## Children in Northern Ireland

### Report of the Trustees for the Year Ended 31 March 2024

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

#### **AUDITORS**

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25 November 2024 and signed on its behalf by:



Pauline Leeson - Secretary

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Opinion**

We have audited the financial statements of Children in Northern Ireland (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Other information**

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. In particular, we looked at where management made subjective judgements, for example in respect of accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management for risk of fraud.

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

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

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

Reviewing the financial statement disclosures and testing to supporting documentation;

Review of board meeting minutes of those charged with governance;

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

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

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

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

**Report of the Independent Auditors to the Members of  
Children in Northern Ireland**

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

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

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

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

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

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

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

25 November 2024

## Children in Northern Ireland

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

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Grants Receivable	3	-	801,934	801,934	943,624
Investment income	2	9,872	-	9,872	1,282
Other income	4	118,692	6,166	124,858	119,902
<b>Total</b>		<b>128,564</b>	<b>808,100</b>	<b>936,664</b>	<b>1,064,808</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	1,128	9,781	10,909	31,667
<b>Charitable activities</b>					
Direct Charitable Expenditure	6	19,372	928,491	947,863	1,019,765
Governance		3,600	-	3,600	3,600
<b>Total</b>		<b>24,100</b>	<b>938,272</b>	<b>962,372</b>	<b>1,055,032</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>104,464</b>	<b>(130,172)</b>	<b>(25,708)</b>	<b>9,776</b>
<b>Transfers between funds</b>	15	<b>(82,593)</b>	<b>82,593</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>21,871</b>	<b>(47,579)</b>	<b>(25,708)</b>	<b>9,776</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		549,259	161,246	710,505	700,729
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>571,130</b>	<b>113,667</b>	<b>684,797</b>	<b>710,505</b>

The notes form part of these financial statements

**Children in Northern Ireland**

**Statement of Financial Position**

**31 March 2024**

	Notes	31.3.24 £	31.3.23 £
<b>FIXED ASSETS</b>			
Tangible assets	11	27,068	43,442
<b>CURRENT ASSETS</b>			
Debtors	12	173,003	193,945
Cash at bank		640,474	647,759
		<u>813,477</u>	<u>841,704</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(155,748)	(174,641)
		<u>657,729</u>	<u>667,063</u>
<b>NET CURRENT ASSETS</b>			
		<u>657,729</u>	<u>667,063</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>684,797</u>	<u>710,505</u>
<b>NET ASSETS</b>		<u>684,797</u>	<u>710,505</u>
<b>FUNDS</b>	15		
Unrestricted funds		571,130	549,259
Restricted funds		113,667	161,246
<b>TOTAL FUNDS</b>		<u>684,797</u>	<u>710,505</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 November 2024 and were signed on its behalf by:

  
Marie Cavanagh - Trustee

The notes form part of these financial statements

**Children in Northern Ireland**

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

	Notes	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(12,054)	39,722
Net cash (used in)/provided by operating activities		<u>(12,054)</u>	<u>39,722</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(5,103)	(13,042)
Interest received		9,872	1,282
Net cash provided by/(used in) investing activities		<u>4,769</u>	<u>(11,760)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(7,285)	27,962
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>647,759</u>	<u>619,797</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>640,474</u></u>	<u><u>647,759</u></u>

The notes form part of these financial statements

**Children in Northern Ireland**

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

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.24	31.3.23
	£	£
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(25,708)	9,776
<b>Adjustments for:</b>		
Depreciation charges	21,477	21,265
Interest received	(9,872)	(1,282)
Decrease in debtors	20,942	6,023
(Decrease)/increase in creditors	(18,893)	3,940
<b>Net cash (used in)/provided by operations</b>	<u>(12,054)</u>	<u>39,722</u>

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

	At 1/4/23	Cash flow	At 31/3/24
	£	£	£
<b>Net cash</b>			
Cash at bank	647,759	(7,285)	640,474
	<u>647,759</u>	<u>(7,285)</u>	<u>640,474</u>
<b>Total</b>	<u>647,759</u>	<u>(7,285)</u>	<u>640,474</u>

The notes form part of these financial statements

## **Children in Northern Ireland**

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

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

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

Children in Northern Ireland Limited is constituted as a company limited by guarantee incorporated in Northern Ireland (NI032914). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

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

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

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

##### **(b) Funds**

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

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

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

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

##### **(c) Income recognition**

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

## Children in Northern Ireland

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

#### 1. ACCOUNTING POLICIES - continued

##### **Basis of preparing the financial statements**

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

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

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

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

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

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

##### **(d) Expenditure recognition**

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

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

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

## Children in Northern Ireland

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

#### 1. ACCOUNTING POLICIES - continued

##### **Basis of preparing the financial statements**

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

##### **(e) Support costs allocation**

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

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

##### **(f) Tangible fixed assets**

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

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

Fixtures & Fittings	- 20% Straight Line
Computer Equipment	- 33% Straight Line

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

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

##### **(h) Financial Instruments**

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

##### **(i) Impairment**

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

## **Children in Northern Ireland**

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

#### **1. ACCOUNTING POLICIES - continued**

##### **Basis of preparing the financial statements**

##### **(j) Provisions**

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

##### **(k) Leases**

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

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

##### **(l) Tax**

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

##### **(m) Going concern**

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

##### **(n) Judgements estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

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

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

## Children in Northern Ireland

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

#### 1. ACCOUNTING POLICIES - continued

##### **Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

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

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

#### 2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	9,872	1,282

#### 3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Grants	801,934	943,624

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

	31.3.24	31.3.23
	£	£
DHSS&PS Childcare Unit (Core Grant)	38,553	77,106
SHSCT - Locality Development Officer	65,199	78,199
SPPG - Childrens Services Training	99,750	107,250
SPPG - Disability Awareness	19,443	19,443
Holiday Hunger	81,000	214,468
SPPG - Parentline	287,000	287,000
Dormant Accounts Fund NI	20,606	49,872
SPPG - Parent & Carer Engagement	5,357	64,286
SPPG - Parental Participation	46,000	46,000
BCC Children in Need	6,102	-
The National Lottery Community Fund - Empowering Young People		
3	132,924	-
	<u>801,934</u>	<u>943,624</u>

## Children in Northern Ireland

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

#### 4. OTHER INCOME

	31.3.24	31.3.23
	£	£
Membership Fees	28,844	30,836
Room Hire and Catering	4,284	4,509
General Donations	560	112
Consultancy Fees	13,761	23,545
Training Income	77,409	60,900
	<u>124,858</u>	<u>119,902</u>

#### 5. RAISING FUNDS

##### Raising donations and legacies

	31.3.24	31.3.23
	£	£
Publications and Promotion	<u>10,909</u>	<u>31,667</u>

#### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Direct Charitable Expenditure	947,863	-	947,863
Governance	-	3,600	3,600
	<u>947,863</u>	<u>3,600</u>	<u>951,463</u>

#### 7. SUPPORT COSTS

	Governance costs £
Governance	<u>3,600</u>

## Children in Northern Ireland

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

#### 8. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Auditors' Remuneration	2,000	2,000
Auditors' remuneration for non audit work	1,600	1,600
Depreciation - owned assets	21,477	21,265
	<u>21,477</u>	<u>21,265</u>

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

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

##### **Trustees' expenses**

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

#### 10. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	496,312	486,969
Social security costs	32,318	34,644
Other pension costs	25,497	25,147
	<u>554,127</u>	<u>546,760</u>

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

	31.3.24	31.3.23
Management & Administration	<u>23</u>	<u>23</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.24	31.3.23
£60,001 - £70,000	<u>-</u>	<u>1</u>

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer, Policy Officer and Finance & Office Manager during the year totalled £213,852. (2023: £221,267)

**Children in Northern Ireland**

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

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023	80,472	110,062	190,534
Additions	-	5,103	5,103
	<hr/>	<hr/>	<hr/>
At 31 March 2024	80,472	115,165	195,637
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2023	58,549	88,543	147,092
Charge for year	7,725	13,752	21,477
	<hr/>	<hr/>	<hr/>
At 31 March 2024	66,274	102,295	168,569
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2024	14,198	12,870	27,068
	<hr/>	<hr/>	<hr/>
At 31 March 2023	21,923	21,519	43,442
	<hr/>	<hr/>	<hr/>

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

	31.3.24	31.3.23
	£	£
Trade debtors	136,277	173,879
Prepayments and accrued income	36,726	20,066
	<hr/>	<hr/>
	173,003	193,945
	<hr/>	<hr/>

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

	31.3.24	31.3.23
	£	£
Trade creditors	8,335	27,509
Social security and other taxes	18,827	10,699
Other creditors	4,895	3,860
Accruals and deferred income	34,578	41,755
Deferred Income	89,113	90,818
	<hr/>	<hr/>
	155,748	174,641
	<hr/>	<hr/>

**Children in Northern Ireland**

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

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

	Unrestricted funds	Restricted funds	31.3.24 Total funds	31.3.23 Total funds
	£	£	£	£
Fixed assets	10,268	16,800	27,068	43,442
Current assets	595,255	218,222	813,477	841,704
Current liabilities	(34,393)	(121,355)	(155,748)	(174,641)
	<u>571,130</u>	<u>113,667</u>	<u>684,797</u>	<u>710,505</u>

**15. MOVEMENT IN FUNDS**

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	504,259	104,464	(82,593)	526,130
Designated	45,000	-	-	45,000
	<u>549,259</u>	<u>104,464</u>	<u>(82,593)</u>	<u>571,130</u>
<b>Restricted funds</b>				
Core	-	(82,593)	82,593	-
Children's Services Training	5,351	-	-	5,351
SHSCT - Locality Development Officer	23,568	(13,372)	-	10,196
Disability Awareness Training	16,527	3,098	-	19,625
Holiday Hunger	16,583	(4,193)	-	12,390
SPPG - Parentline	27,824	(7,727)	-	20,097
SPPG - Parent & Carer Engagement	23,985	(23,985)	-	-
SPPG - Parental Participation	18,189	8,456	-	26,645
Capital Equipment Fund	29,219	(12,419)	-	16,800
The National Lottery Community Fund - Empowering Young People 3	-	2,563	-	2,563
	<u>161,246</u>	<u>(130,172)</u>	<u>82,593</u>	<u>113,667</u>
<b>TOTAL FUNDS</b>	<u>710,505</u>	<u>(25,708)</u>	<u>-</u>	<u>684,797</u>

**Children in Northern Ireland**

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

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	128,564	(24,100)	104,464
<b>Restricted funds</b>			
Core	38,553	(121,146)	(82,593)
Children's Services Training	99,750	(99,750)	-
SHSCT - Locality Development Officer	66,365	(79,737)	(13,372)
Disability Awareness Training	19,443	(16,345)	3,098
Holiday Hunger	87,102	(91,295)	(4,193)
SPPG - Parentline	287,000	(294,727)	(7,727)
SPPG - Parent & Carer Engagement	10,357	(34,342)	(23,985)
SPPG - Parental Participation	46,000	(37,544)	8,456
Dormant Accounts Fund NI	20,606	(20,606)	-
Capital Equipment Fund	-	(12,419)	(12,419)
The National Lottery Community Fund - Empowering Young People 3	132,924	(130,361)	2,563
	<u>808,100</u>	<u>(938,272)</u>	<u>(130,172)</u>
<b>TOTAL FUNDS</b>	<u>936,664</u>	<u>(962,372)</u>	<u>(25,708)</u>

## Children in Northern Ireland

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

#### 15. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	318,830	185,429	-	504,259
Designated	45,000	-	-	45,000
	<u>363,830</u>	<u>185,429</u>	<u>-</u>	<u>549,259</u>
<b>Restricted funds</b>				
Children's Services Training	6,516	(40)	(1,125)	5,351
SHSCT - Locality Development Officer	23,995	(352)	(75)	23,568
Family Support Consultant	19,031	(19,031)	-	-
Participation Network Families Matter	68,000	(68,000)	-	-
Participation (Self Funded)	34,193	(34,193)	-	-
Holiday Hunger	72,642	(55,360)	(699)	16,583
The Family Model	6,657	(1,577)	(5,080)	-
SPPG - Parentline	66,650	(28,021)	(10,805)	27,824
SPPG - Parent & Carer Engagement	7,057	16,928	-	23,985
SPPG - Parental Participation	6,678	11,509	2	18,189
Dormant Accounts Fund NI	153	(153)	-	-
Capital Equipment Fund	25,327	(13,890)	17,782	29,219
Disability Awareness	-	16,527	-	16,527
	<u>336,899</u>	<u>(175,653)</u>	<u>-</u>	<u>161,246</u>
<b>TOTAL FUNDS</b>	<u>700,729</u>	<u>9,776</u>	<u>-</u>	<u>710,505</u>

## Children in Northern Ireland

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

#### 15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	121,184	64,245	185,429
<b>Restricted funds</b>			
Core	77,106	(77,106)	-
Children's Services Training	107,250	(107,290)	(40)
SHSCT - Locality Development Officer	78,199	(78,551)	(352)
Family Support Consultant	-	(19,031)	(19,031)
Participation Network Families Matter	-	(68,000)	(68,000)
Participation (Self Funded)	-	(34,193)	(34,193)
Holiday Hunger	214,468	(269,828)	(55,360)
The Family Model	-	(1,577)	(1,577)
SPPG - Parentline	287,000	(315,021)	(28,021)
SPPG - Parent & Carer Engagement	64,286	(47,358)	16,928
SPPG - Parental Participation	46,000	(34,491)	11,509
Dormant Accounts Fund NI	49,872	(50,025)	(153)
Capital Equipment Fund	-	(13,890)	(13,890)
Disability Awareness	19,443	(2,916)	16,527
	<u>943,624</u>	<u>(1,119,277)</u>	<u>(175,653)</u>
<b>TOTAL FUNDS</b>	<u><u>1,064,808</u></u>	<u><u>(1,055,032)</u></u>	<u><u>9,776</u></u>

#### 16. CONTINGENT LIABILITIES

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

#### 17. RELATED PARTY DISCLOSURES

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

## Children in Northern Ireland

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

#### 18. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

#### 19. UNRESTRICTED FUNDS

In accordance with best practice the company directors have agreed a comprehensive reserves policy. As such this unrestricted fund is the result of the company's strategic objective to establish reserves which equate to six months of annual running costs. The aim is to provide sufficient funds to cover any working capital requirements associated with receiving grant funding in arrears, any unforeseen costs which may arise, as well as allowing for the payment of any liabilities which would arise should the company cease to operate. Although Children In Northern Ireland may not be in a position to maintain this level of reserves at a particular point in time, it will strive to achieve a reserve which equates to this level.

#### 20. DESIGNATED FUNDS

Designated funds are made up as follows -

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Fund Transfer £	Balance at 31 March 2024 £
Project continuation	40,000	-	-	-	40,000
Staff training	5,000	-	-	-	5,000
	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>

#### 21. WINDING UP

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

#### 22. SHARE CAPITAL

The Company is Limited by Guarantee and has no Share Capital

## Children in Northern Ireland

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

	31.3.24	31.3.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	9,872	1,282
<b>Charitable activities</b>		
Grants	801,934	943,624
<b>Other income</b>		
Membership Fees	28,844	30,836
Room Hire and Catering	4,284	4,509
General Donations	560	112
Consultancy Fees	13,761	23,545
Training Income	77,409	60,900
	<hr/>	<hr/>
	124,858	119,902
	<hr/>	<hr/>
<b>Total incoming resources</b>	936,664	1,064,808
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Publications and Promotion	10,909	31,667
<b>Charitable activities</b>		
Salaries and Pensions	496,312	486,969
Social security	32,318	34,644
Pensions	25,497	25,147
Insurance	5,774	5,868
Light and heat	3,040	4,259
Telephone	19,326	21,252
Stationery and Printing	2,983	4,481
Sundries	4,234	5,242
Training and Seminars	-	6,569
Property Rent and Upkeep	52,919	43,720
Room Hire and Catering	4,125	3,214
Postage	106	432
Computer Expenses	26,216	16,128
Motor and Travel expenses	5,229	7,645
Legal and professional & trainer fees	59,573	102,551
Bank Charges	362	169
Subscriptions	1,579	1,768
Carried forward	739,593	770,058

This page does not form part of the statutory financial statements

**Children in Northern Ireland**

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

	31.3.24	31.3.23
	£	£
<b>Charitable activities</b>		
Brought forward	739,593	770,058
Internet	162	162
Project Delivery Costs	186,631	228,280
Fixtures and fittings	7,725	7,919
Computer equipment	13,752	13,346
	<hr/>	<hr/>
	947,863	1,019,765
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' Remuneration	2,000	2,000
Auditors' remuneration for non audit work	1,600	1,600
	<hr/>	<hr/>
	3,600	3,600
	<hr/>	<hr/>
Total resources expended	962,372	1,055,032
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	(25,708)	9,776
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**Children in Northern Ireland**

Northern Ireland - Charity number 101411

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# Annual report

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REGISTERED COMPANY NUMBER: NI032914 (Northern Ireland)  
REGISTERED CHARITY NUMBER: NIC101411

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2024**  
**for**  
**Children in Northern Ireland**  
**(A Company Limited by Guarantee)**

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

## **Children in Northern Ireland**

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**Children in Northern Ireland**

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

<b>TRUSTEES</b>	Marie Cavanagh John Hunsdale Alison Beattie Brenda McQueen Bernard Hannaway Michele Janes (resigned 10/1/2024) Paul Morgan Colin Hayburn (appointed 24/4/2023)
<b>COMPANY SECRETARY</b>	Pauline Leeson
<b>REGISTERED OFFICE</b>	Unit 9 40 Montgomery Road Belfast Co. Antrim BT6 9HL
<b>REGISTERED COMPANY NUMBER</b>	NI032914 (Northern Ireland)
<b>REGISTERED CHARITY NUMBER</b>	NIC101411
<b>AUDITORS</b>	Lynn Drake & Co Ltd Statutory Auditors 1st Floor 34 B-D Main Street Moira Co. Armagh BT67 0LE
<b>CHIEF EXECUTIVE</b>	Pauline Leeson, CBE

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Principal Activities**

The main activities of the Company are unchanged since last year and are principally to promote the preservation and protection of health and the personal development of children, without distinction of sex, race or of political, religious or other opinions, and the advancement of public education in child care associating the appropriate voluntary agencies with the object of improving the conditions of life for such children in Northern Ireland.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **OBJECTIVES AND ACTIVITIES**

##### **Strategies for Achieving Aims and Objectives**

In our latest Strategic Plan we outlined 3 strategic pillars to guide our work in the short to mid term:

##### **Influencing: Lobbying to ensure children are at the centre of decision making.**

1. CiNI will help shape policy and future Programmes for Government and proposed strategies for future delivery that are affordable and tangible.
2. CiNI will work with government to produce child friendly versions of policies.
3. CiNI will highlight emerging trends and engage with politicians to deepen their understanding of the complex issues which face children and young people.
4. CiNI will work with Government to encourage greater co-operation between Government Departments and an open and transparent budgeting process for children and young people is established.
5. CiNI will work with local government to ensure the voice and interests of children and young people inform community planning processes.
6. CiNI will integrate evidence from a range of sources to inform planning and decision making at all levels as the 'go to' source for child policy information in Northern Ireland.

##### **Learning: Capacity building across the sector and innovating best practice**

1. CiNI will develop a sector wide training needs analysis as a basis for a comprehensive menu of learning and development to increase the capacity and quality of services provided for children and young people.
2. CiNI will optimise digital software and tools to provide relevant, accessible knowledge and skills development in areas such as child development and child protection.
3. CiNI will gather information to forecast future trends and stimulate innovation to meet the emerging needs of children, young people and practitioners.
4. CiNI will promote the accreditation of social care staff who work with children and young people as a quality standard.
5. CiNI will support the joint working group with the Health and Social Care Trusts to drive cross-boundary training and co-operative working.
6. CiNI will source evidence and best practice to inform the development of practice and provision.

##### **Collaboration: Working with others to increase impact**

1. CiNI builds alliances to drive reform on issues affecting children and young people across education, justice, health, employment and the private sector.
2. The key Partnerships which CiNI chairs: Child Poverty Alliance and Children's Disability Strategic Alliance continue to make a demonstrable impact on policy.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **OBJECTIVES AND ACTIVITIES**

3. CiNI is positively contributing to systemic change in Northern Ireland through its membership of strategic partnerships such as the Children and Young People's Strategic Partnership & the Safeguarding Board for Northern Ireland.

#### **Public benefit**

##### **Purposes**

- 1 To promote, develop and support the voluntary and community sector particularly those organisations offering services and support to children, young people and their families in Northern Ireland.
2. To promote the well being of children, young people and their families to improve their lives in Northern Ireland.

**The Trustees believe that both our purposes satisfy both elements of the public benefit requirement.**

Purpose 1- the direct benefits which flow from this purpose include a strong professional community of practice across the voluntary and community sector who are able to work effectively with Children and Young People. The benefits are demonstrated through feedback from member organisations and regular independent evaluation and monitoring of our services by DoH and SPPG. The beneficiaries of this purpose are voluntary and community sector organisations working with children, young people and their families living in Northern Ireland.

Purpose 2 - The direct benefit from this purpose include resources being directed towards activities and services that maximise benefits for all children. These benefits are demonstrated by evidence from government departments and statutory authorities in relation to policy commitments and resource allocation to children's services. The beneficiaries of this purpose are children, young people and their families living in Northern Ireland.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **FINANCIAL REVIEW**

##### **Financial position**

The company had net outgoing resources for the year of £25,708 (2023: net incoming resources of £9,776). Unrestricted funds increased by £21,871, while restricted funds decreased by £47,579.

##### **Review of the Year**

In a year that has presented significant challenges for all of us, Children in Northern Ireland and the sector continued to provide quick and efficient responses to the needs of children and their families.

We have worked with our community partners in Carrickfergus, Downpatrick, Limavady and Portadown and our Youth Advisory Group to empower communities to build a sustainable response to food insecurity by producing peer research on poverty.

We have strengthened our Regional Parent Helpline by delivering workshops on School Based Anxiety and Parenting through Disability and expanding the Passionate Parents Network.

We continue to develop and deliver award winning posts through Parentline on topics such as Breastfeeding and School Avoidance.

##### **Influencing**

We launched the Children's Policy Forum and supported the Children's sector to ensure the continuation of core funding.

##### **Learning**

Our wide range of learning and development courses across NI continue to expand with the continuation of contracts with local councils and Mears Group.

##### **Collaboration**

We continue to service 6 Locality Groups in Southern Trust alongside CYPSP. We continue to roll out the School Uniform Recycling Toolkit for schools and hosted Feel Good events on emotional wellbeing and health for young people.

##### **Sustainability**

We continue to work with a range of public, private, statutory, governmental and voluntary trust bodies to support our work.

##### **Effectiveness**

Children in Northern Ireland continues to adapt to the changing environment to achieve impact and change for children, young people and their families

##### **Reserves policy**

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation, both at the current time and in the foreseeable future. The reserves required should be sufficient to meet committed grant expenditure and the running costs for a period equivalent to six months annual expenditure. The charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **FUTURE PLANS**

We plan to develop a Forum for parents of children with disabilities to facilitate engagement re access to services.

Our Regional Parenting Helpline, Parentline NI, will continue to provide support, guidance and advice to parents and carers with a particular focus on parental participation.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Children in Northern Ireland Limited is a company limited by guarantee without a share capital. It is governed by a Memorandum and Articles of Association and the liability of the members is limited to an amount not exceeding £10.

The Board of Directors meets on a quarterly basis.

##### **Related parties**

There were no related party transactions for the year ended 31 March 2023.

##### **Risk management**

The principles of good governance are embedded within all aspects of Children in Northern Ireland Limited operations with management and staff being keenly aware of the Boards responsibility of ensuring that the organisation protects itself from financial exposure and reputational damage, A close working relationship is maintained between the Board and management to ensure that operationally staff are aware of the standards required of them by the Board and the Board are always in a position to provide guidance and support to management in the discharge of their duties. This two way relationship is the key feature of Children in Northern Ireland Limited governance arrangements and is a key strength in the company.

A conscientious approach to ensuring that contractual project requirements are achieved has been maintained at all times both in the accounting period being reported on and since Children in Northern Ireland Limited's establishment. Very tight financial controls on expenditure and all financial commitments are maintained at all times and project staff have been trained and have become experienced in budgetary controls.in both these areas ie Project delivery and financial controls management all staff have established close working relationships with funding organisations to ensure all mandatory standards are consistently achieved. Board representatives also actively engage with funding bodies.

The Board, management and staff are fully aware that the nature of the work in which Children in Northern Ireland Limited is involved can bring with it a high level of scrutiny to ensure that all activities are fully compliant with funding requirements and, therefore, beyond reproach. The Board of Children in Northern Ireland Limited is, therefore, greatly reassured of the company's compliance with the highest of standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders' objectives and that funders' audits and vouching of financial expenditure and the statutory audit confirm compliance with both probity and regularity in the use of monies received.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

## Children in Northern Ireland

### Report of the Trustees

for the Year Ended 31 March 2024

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

#### **AUDITORS**

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25 November 2024 and signed on its behalf by:



Pauline Leeson - Secretary

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Opinion**

We have audited the financial statements of Children in Northern Ireland (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Other information**

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. In particular, we looked at where management made subjective judgements, for example in respect of accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management for risk of fraud.

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

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

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

Reviewing the financial statement disclosures and testing to supporting documentation;

Review of board meeting minutes of those charged with governance;

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

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

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

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

**Report of the Independent Auditors to the Members of  
Children in Northern Ireland**

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

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

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

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

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

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

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

25 November 2024

## Children in Northern Ireland

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

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Grants Receivable	3	-	801,934	801,934	943,624
Investment income	2	9,872	-	9,872	1,282
Other income	4	118,692	6,166	124,858	119,902
<b>Total</b>		<b>128,564</b>	<b>808,100</b>	<b>936,664</b>	<b>1,064,808</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	1,128	9,781	10,909	31,667
<b>Charitable activities</b>					
Direct Charitable Expenditure	6	19,372	928,491	947,863	1,019,765
Governance		3,600	-	3,600	3,600
<b>Total</b>		<b>24,100</b>	<b>938,272</b>	<b>962,372</b>	<b>1,055,032</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>104,464</b>	<b>(130,172)</b>	<b>(25,708)</b>	<b>9,776</b>
<b>Transfers between funds</b>	15	<b>(82,593)</b>	<b>82,593</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>21,871</b>	<b>(47,579)</b>	<b>(25,708)</b>	<b>9,776</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		549,259	161,246	710,505	700,729
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>571,130</b>	<b>113,667</b>	<b>684,797</b>	<b>710,505</b>

The notes form part of these financial statements

**Children in Northern Ireland**

**Statement of Financial Position**  
**31 March 2024**

	Notes	31.3.24 £	31.3.23 £
<b>FIXED ASSETS</b>			
Tangible assets	11	27,068	43,442
<b>CURRENT ASSETS</b>			
Debtors	12	173,003	193,945
Cash at bank		640,474	647,759
		<u>813,477</u>	<u>841,704</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(155,748)	(174,641)
		<u>657,729</u>	<u>667,063</u>
<b>NET CURRENT ASSETS</b>			
		<u>657,729</u>	<u>667,063</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>684,797</u>	<u>710,505</u>
<b>NET ASSETS</b>		<u>684,797</u>	<u>710,505</u>
<b>FUNDS</b>	15		
Unrestricted funds		571,130	549,259
Restricted funds		113,667	161,246
<b>TOTAL FUNDS</b>		<u>684,797</u>	<u>710,505</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 November 2024 and were signed on its behalf by:

  
Marie Cavanagh - Trustee

The notes form part of these financial statements

**Children in Northern Ireland**

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

	Notes	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(12,054)	39,722
Net cash (used in)/provided by operating activities		<u>(12,054)</u>	<u>39,722</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(5,103)	(13,042)
Interest received		9,872	1,282
Net cash provided by/(used in) investing activities		<u>4,769</u>	<u>(11,760)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(7,285)	27,962
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>647,759</u>	<u>619,797</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>640,474</u></u>	<u><u>647,759</u></u>

The notes form part of these financial statements

**Children in Northern Ireland**

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

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.24	31.3.23
	£	£
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(25,708)	9,776
<b>Adjustments for:</b>		
Depreciation charges	21,477	21,265
Interest received	(9,872)	(1,282)
Decrease in debtors	20,942	6,023
(Decrease)/increase in creditors	(18,893)	3,940
<b>Net cash (used in)/provided by operations</b>	<u>(12,054)</u>	<u>39,722</u>

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

	At 1/4/23	Cash flow	At 31/3/24
	£	£	£
<b>Net cash</b>			
Cash at bank	647,759	(7,285)	640,474
	<u>647,759</u>	<u>(7,285)</u>	<u>640,474</u>
<b>Total</b>	<u>647,759</u>	<u>(7,285)</u>	<u>640,474</u>

The notes form part of these financial statements

## **Children in Northern Ireland**

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

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

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

Children in Northern Ireland Limited is constituted as a company limited by guarantee incorporated in Northern Ireland (NI032914). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

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

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

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

##### **(b) Funds**

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

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

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

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

##### **(c) Income recognition**

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

## Children in Northern Ireland

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

#### 1. ACCOUNTING POLICIES - continued

##### **Basis of preparing the financial statements**

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

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

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

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

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

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

##### **(d) Expenditure recognition**

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

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

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

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

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

**(e) Support costs allocation**

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

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

**(f) Tangible fixed assets**

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

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

Fixtures & Fittings	- 20% Straight Line
Computer Equipment	- 33% Straight Line

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

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

**(h) Financial Instruments**

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

**(i) Impairment**

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

## **Children in Northern Ireland**

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

#### **1. ACCOUNTING POLICIES - continued**

##### **Basis of preparing the financial statements**

##### **(j) Provisions**

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

##### **(k) Leases**

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

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

##### **(l) Tax**

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

##### **(m) Going concern**

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

##### **(n) Judgements estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

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

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

## Children in Northern Ireland

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

#### 1. ACCOUNTING POLICIES - continued

##### **Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

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

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

#### 2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	9,872	1,282

#### 3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Grants	801,934	943,624

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

	31.3.24	31.3.23
	£	£
DHSS&PS Childcare Unit (Core Grant)	38,553	77,106
SHSCT - Locality Development Officer	65,199	78,199
SPPG - Childrens Services Training	99,750	107,250
SPPG - Disability Awareness	19,443	19,443
Holiday Hunger	81,000	214,468
SPPG - Parentline	287,000	287,000
Dormant Accounts Fund NI	20,606	49,872
SPPG - Parent & Carer Engagement	5,357	64,286
SPPG - Parental Participation	46,000	46,000
BCC Children in Need	6,102	-
The National Lottery Community Fund - Empowering Young People		
3	132,924	-
	<u>801,934</u>	<u>943,624</u>

## Children in Northern Ireland

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

#### 4. OTHER INCOME

	31.3.24	31.3.23
	£	£
Membership Fees	28,844	30,836
Room Hire and Catering	4,284	4,509
General Donations	560	112
Consultancy Fees	13,761	23,545
Training Income	77,409	60,900
	<u>124,858</u>	<u>119,902</u>

#### 5. RAISING FUNDS

##### Raising donations and legacies

	31.3.24	31.3.23
	£	£
Publications and Promotion	<u>10,909</u>	<u>31,667</u>

#### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Direct Charitable Expenditure	947,863	-	947,863
Governance	-	3,600	3,600
	<u>947,863</u>	<u>3,600</u>	<u>951,463</u>

#### 7. SUPPORT COSTS

	Governance costs £
Governance	<u>3,600</u>

## Children in Northern Ireland

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

#### 8. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Auditors' Remuneration	2,000	2,000
Auditors' remuneration for non audit work	1,600	1,600
Depreciation - owned assets	21,477	21,265
	<u>21,477</u>	<u>21,265</u>

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

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

##### Trustees' expenses

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

#### 10. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	496,312	486,969
Social security costs	32,318	34,644
Other pension costs	25,497	25,147
	<u>554,127</u>	<u>546,760</u>

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

	31.3.24	31.3.23
Management & Administration	23	23
	<u>23</u>	<u>23</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.24	31.3.23
£60,001 - £70,000	-	1
	<u>-</u>	<u>1</u>

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer, Policy Officer and Finance & Office Manager during the year totalled £213,852. (2023: £221,267)

**Children in Northern Ireland**

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

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023	80,472	110,062	190,534
Additions	-	5,103	5,103
	<hr/>	<hr/>	<hr/>
At 31 March 2024	80,472	115,165	195,637
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2023	58,549	88,543	147,092
Charge for year	7,725	13,752	21,477
	<hr/>	<hr/>	<hr/>
At 31 March 2024	66,274	102,295	168,569
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2024	14,198	12,870	27,068
	<hr/>	<hr/>	<hr/>
At 31 March 2023	21,923	21,519	43,442
	<hr/>	<hr/>	<hr/>

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

	31.3.24	31.3.23
	£	£
Trade debtors	136,277	173,879
Prepayments and accrued income	36,726	20,066
	<hr/>	<hr/>
	173,003	193,945
	<hr/>	<hr/>

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

	31.3.24	31.3.23
	£	£
Trade creditors	8,335	27,509
Social security and other taxes	18,827	10,699
Other creditors	4,895	3,860
Accruals and deferred income	34,578	41,755
Deferred Income	89,113	90,818
	<hr/>	<hr/>
	155,748	174,641
	<hr/>	<hr/>

**Children in Northern Ireland**

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

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

	Unrestricted funds	Restricted funds	31.3.24 Total funds	31.3.23 Total funds
	£	£	£	£
Fixed assets	10,268	16,800	27,068	43,442
Current assets	595,255	218,222	813,477	841,704
Current liabilities	(34,393)	(121,355)	(155,748)	(174,641)
	<u>571,130</u>	<u>113,667</u>	<u>684,797</u>	<u>710,505</u>

**15. MOVEMENT IN FUNDS**

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	504,259	104,464	(82,593)	526,130
Designated	45,000	-	-	45,000
	<u>549,259</u>	<u>104,464</u>	<u>(82,593)</u>	<u>571,130</u>
<b>Restricted funds</b>				
Core	-	(82,593)	82,593	-
Children's Services Training	5,351	-	-	5,351
SHSCT - Locality Development Officer	23,568	(13,372)	-	10,196
Disability Awareness Training	16,527	3,098	-	19,625
Holiday Hunger	16,583	(4,193)	-	12,390
SPPG - Parentline	27,824	(7,727)	-	20,097
SPPG - Parent & Carer Engagement	23,985	(23,985)	-	-
SPPG - Parental Participation	18,189	8,456	-	26,645
Capital Equipment Fund	29,219	(12,419)	-	16,800
The National Lottery Community Fund - Empowering Young People 3	-	2,563	-	2,563
	<u>161,246</u>	<u>(130,172)</u>	<u>82,593</u>	<u>113,667</u>
<b>TOTAL FUNDS</b>	<u>710,505</u>	<u>(25,708)</u>	<u>-</u>	<u>684,797</u>

**Children in Northern Ireland**

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

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	128,564	(24,100)	104,464
<b>Restricted funds</b>			
Core	38,553	(121,146)	(82,593)
Children's Services Training	99,750	(99,750)	-
SHSCT - Locality Development Officer	66,365	(79,737)	(13,372)
Disability Awareness Training	19,443	(16,345)	3,098
Holiday Hunger	87,102	(91,295)	(4,193)
SPPG - Parentline	287,000	(294,727)	(7,727)
SPPG - Parent & Carer Engagement	10,357	(34,342)	(23,985)
SPPG - Parental Participation	46,000	(37,544)	8,456
Dormant Accounts Fund NI	20,606	(20,606)	-
Capital Equipment Fund	-	(12,419)	(12,419)
The National Lottery Community Fund - Empowering Young People 3	132,924	(130,361)	2,563
	<u>808,100</u>	<u>(938,272)</u>	<u>(130,172)</u>
<b>TOTAL FUNDS</b>	<u>936,664</u>	<u>(962,372)</u>	<u>(25,708)</u>

## Children in Northern Ireland

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

#### 15. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	318,830	185,429	-	504,259
Designated	45,000	-	-	45,000
	<u>363,830</u>	<u>185,429</u>	<u>-</u>	<u>549,259</u>
<b>Restricted funds</b>				
Children's Services Training	6,516	(40)	(1,125)	5,351
SHSCT - Locality Development Officer	23,995	(352)	(75)	23,568
Family Support Consultant	19,031	(19,031)	-	-
Participation Network Families Matter	68,000	(68,000)	-	-
Participation (Self Funded)	34,193	(34,193)	-	-
Holiday Hunger	72,642	(55,360)	(699)	16,583
The Family Model	6,657	(1,577)	(5,080)	-
SPPG - Parentline	66,650	(28,021)	(10,805)	27,824
SPPG - Parent & Carer Engagement	7,057	16,928	-	23,985
SPPG - Parental Participation	6,678	11,509	2	18,189
Dormant Accounts Fund NI	153	(153)	-	-
Capital Equipment Fund	25,327	(13,890)	17,782	29,219
Disability Awareness	-	16,527	-	16,527
	<u>336,899</u>	<u>(175,653)</u>	<u>-</u>	<u>161,246</u>
<b>TOTAL FUNDS</b>	<u>700,729</u>	<u>9,776</u>	<u>-</u>	<u>710,505</u>

## Children in Northern Ireland

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

#### 15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	121,184	64,245	185,429
<b>Restricted funds</b>			
Core	77,106	(77,106)	-
Children's Services Training	107,250	(107,290)	(40)
SHSCT - Locality Development Officer	78,199	(78,551)	(352)
Family Support Consultant	-	(19,031)	(19,031)
Participation Network Families Matter	-	(68,000)	(68,000)
Participation (Self Funded)	-	(34,193)	(34,193)
Holiday Hunger	214,468	(269,828)	(55,360)
The Family Model	-	(1,577)	(1,577)
SPPG - Parentline	287,000	(315,021)	(28,021)
SPPG - Parent & Carer Engagement	64,286	(47,358)	16,928
SPPG - Parental Participation	46,000	(34,491)	11,509
Dormant Accounts Fund NI	49,872	(50,025)	(153)
Capital Equipment Fund	-	(13,890)	(13,890)
Disability Awareness	19,443	(2,916)	16,527
	<u>943,624</u>	<u>(1,119,277)</u>	<u>(175,653)</u>
<b>TOTAL FUNDS</b>	<u>1,064,808</u>	<u>(1,055,032)</u>	<u>9,776</u>

#### 16. CONTINGENT LIABILITIES

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

#### 17. RELATED PARTY DISCLOSURES

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

## Children in Northern Ireland

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

#### 18. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

#### 19. UNRESTRICTED FUNDS

In accordance with best practice the company directors have agreed a comprehensive reserves policy. As such this unrestricted fund is the result of the company's strategic objective to establish reserves which equate to six months of annual running costs. The aim is to provide sufficient funds to cover any working capital requirements associated with receiving grant funding in arrears, any unforeseen costs which may arise, as well as allowing for the payment of any liabilities which would arise should the company cease to operate. Although Children In Northern Ireland may not be in a position to maintain this level of reserves at a particular point in time, it will strive to achieve a reserve which equates to this level.

#### 20. DESIGNATED FUNDS

Designated funds are made up as follows -

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Fund Transfer £	Balance at 31 March 2024 £
Project continuation	40,000	-	-	-	40,000
Staff training	5,000	-	-	-	5,000
	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>

#### 21. WINDING UP

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

#### 22. SHARE CAPITAL

The Company is Limited by Guarantee and has no Share Capital

## Children in Northern Ireland

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

	31.3.24	31.3.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	9,872	1,282
<b>Charitable activities</b>		
Grants	801,934	943,624
<b>Other income</b>		
Membership Fees	28,844	30,836
Room Hire and Catering	4,284	4,509
General Donations	560	112
Consultancy Fees	13,761	23,545
Training Income	77,409	60,900
	<hr/>	<hr/>
	124,858	119,902
	<hr/>	<hr/>
<b>Total incoming resources</b>	936,664	1,064,808
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Publications and Promotion	10,909	31,667
<b>Charitable activities</b>		
Salaries and Pensions	496,312	486,969
Social security	32,318	34,644
Pensions	25,497	25,147
Insurance	5,774	5,868
Light and heat	3,040	4,259
Telephone	19,326	21,252
Stationery and Printing	2,983	4,481
Sundries	4,234	5,242
Training and Seminars	-	6,569
Property Rent and Upkeep	52,919	43,720
Room Hire and Catering	4,125	3,214
Postage	106	432
Computer Expenses	26,216	16,128
Motor and Travel expenses	5,229	7,645
Legal and professional & trainer fees	59,573	102,551
Bank Charges	362	169
Subscriptions	1,579	1,768
Carried forward	739,593	770,058

This page does not form part of the statutory financial statements

**Children in Northern Ireland**

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

	31.3.24	31.3.23
	£	£
<b>Charitable activities</b>		
Brought forward	739,593	770,058
Internet	162	162
Project Delivery Costs	186,631	228,280
Fixtures and fittings	7,725	7,919
Computer equipment	13,752	13,346
	<hr/>	<hr/>
	947,863	1,019,765
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' Remuneration	2,000	2,000
Auditors' remuneration for non audit work	1,600	1,600
	<hr/>	<hr/>
	3,600	3,600
	<hr/>	<hr/>
Total resources expended	962,372	1,055,032
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	(25,708)	9,776
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**Children in Northern Ireland**

Northern Ireland - Charity number 101411

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# Annual return

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REGISTERED COMPANY NUMBER: NI032914 (Northern Ireland)  
REGISTERED CHARITY NUMBER: NIC101411

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2024**  
**for**  
**Children in Northern Ireland**  
**(A Company Limited by Guarantee)**

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

## **Children in Northern Ireland**

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**Children in Northern Ireland**

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

<b>TRUSTEES</b>	Marie Cavanagh John Hunsdale Alison Beattie Brenda McQueen Bernard Hannaway Michele Janes (resigned 10/1/2024) Paul Morgan Colin Hayburn (appointed 24/4/2023)
<b>COMPANY SECRETARY</b>	Pauline Leeson
<b>REGISTERED OFFICE</b>	Unit 9 40 Montgomery Road Belfast Co. Antrim BT6 9HL
<b>REGISTERED COMPANY NUMBER</b>	NI032914 (Northern Ireland)
<b>REGISTERED CHARITY NUMBER</b>	NIC101411
<b>AUDITORS</b>	Lynn Drake & Co Ltd Statutory Auditors 1st Floor 34 B-D Main Street Moira Co. Armagh BT67 0LE
<b>CHIEF EXECUTIVE</b>	Pauline Leeson, CBE

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Principal Activities**

The main activities of the Company are unchanged since last year and are principally to promote the preservation and protection of health and the personal development of children, without distinction of sex, race or of political, religious or other opinions, and the advancement of public education in child care associating the appropriate voluntary agencies with the object of improving the conditions of life for such children in Northern Ireland.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **OBJECTIVES AND ACTIVITIES**

##### **Strategies for Achieving Aims and Objectives**

In our latest Strategic Plan we outlined 3 strategic pillars to guide our work in the short to mid term:

##### **Influencing: Lobbying to ensure children are at the centre of decision making.**

1. CiNI will help shape policy and future Programmes for Government and proposed strategies for future delivery that are affordable and tangible.
2. CiNI will work with government to produce child friendly versions of policies.
3. CiNI will highlight emerging trends and engage with politicians to deepen their understanding of the complex issues which face children and young people.
4. CiNI will work with Government to encourage greater co-operation between Government Departments and an open and transparent budgeting process for children and young people is established.
5. CiNI will work with local government to ensure the voice and interests of children and young people inform community planning processes.
6. CiNI will integrate evidence from a range of sources to inform planning and decision making at all levels as the 'go to' source for child policy information in Northern Ireland.

##### **Learning: Capacity building across the sector and innovating best practice**

1. CiNI will develop a sector wide training needs analysis as a basis for a comprehensive menu of learning and development to increase the capacity and quality of services provided for children and young people.
2. CiNI will optimise digital software and tools to provide relevant, accessible knowledge and skills development in areas such as child development and child protection.
3. CiNI will gather information to forecast future trends and stimulate innovation to meet the emerging needs of children, young people and practitioners.
4. CiNI will promote the accreditation of social care staff who work with children and young people as a quality standard.
5. CiNI will support the joint working group with the Health and Social Care Trusts to drive cross-boundary training and co-operative working.
6. CiNI will source evidence and best practice to inform the development of practice and provision.

##### **Collaboration: Working with others to increase impact**

1. CiNI builds alliances to drive reform on issues affecting children and young people across education, justice, health, employment and the private sector.
2. The key Partnerships which CiNI chairs: Child Poverty Alliance and Children's Disability Strategic Alliance continue to make a demonstrable impact on policy.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **OBJECTIVES AND ACTIVITIES**

3. CiNI is positively contributing to systemic change in Northern Ireland through its membership of strategic partnerships such as the Children and Young People's Strategic Partnership & the Safeguarding Board for Northern Ireland.

#### **Public benefit**

##### **Purposes**

- 1 To promote, develop and support the voluntary and community sector particularly those organisations offering services and support to children, young people and their families in Northern Ireland.
2. To promote the well being of children, young people and their families to improve their lives in Northern Ireland.

**The Trustees believe that both our purposes satisfy both elements of the public benefit requirement.**

Purpose 1- the direct benefits which flow from this purpose include a strong professional community of practice across the voluntary and community sector who are able to work effectively with Children and Young People. The benefits are demonstrated through feedback from member organisations and regular independent evaluation and monitoring of our services by DoH and SPPG. The beneficiaries of this purpose are voluntary and community sector organisations working with children, young people and their families living in Northern Ireland.

Purpose 2 - The direct benefit from this purpose include resources being directed towards activities and services that maximise benefits for all children. These benefits are demonstrated by evidence from government departments and statutory authorities in relation to policy commitments and resource allocation to children's services. The beneficiaries of this purpose are children, young people and their families living in Northern Ireland.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **FINANCIAL REVIEW**

##### **Financial position**

The company had net outgoing resources for the year of £25,708 (2023: net incoming resources of £9,776). Unrestricted funds increased by £21,871, while restricted funds decreased by £47,579.

##### **Review of the Year**

In a year that has presented significant challenges for all of us, Children in Northern Ireland and the sector continued to provide quick and efficient responses to the needs of children and their families.

We have worked with our community partners in Carrickfergus, Downpatrick, Limavady and Portadown and our Youth Advisory Group to empower communities to build a sustainable response to food insecurity by producing peer research on poverty.

We have strengthened our Regional Parent Helpline by delivering workshops on School Based Anxiety and Parenting through Disability and expanding the Passionate Parents Network.

We continue to develop and deliver award winning posts through Parentline on topics such as Breastfeeding and School Avoidance.

##### **Influencing**

We launched the Children's Policy Forum and supported the Children's sector to ensure the continuation of core funding.

##### **Learning**

Our wide range of learning and development courses across NI continue to expand with the continuation of contracts with local councils and Mears Group.

##### **Collaboration**

We continue to service 6 Locality Groups in Southern Trust alongside CYPSP. We continue to roll out the School Uniform Recycling Toolkit for schools and hosted Feel Good events on emotional wellbeing and health for young people.

##### **Sustainability**

We continue to work with a range of public, private, statutory, governmental and voluntary trust bodies to support our work.

##### **Effectiveness**

Children in Northern Ireland continues to adapt to the changing environment to achieve impact and change for children, young people and their families

##### **Reserves policy**

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation, both at the current time and in the foreseeable future. The reserves required should be sufficient to meet committed grant expenditure and the running costs for a period equivalent to six months annual expenditure. The charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **FUTURE PLANS**

We plan to develop a Forum for parents of children with disabilities to facilitate engagement re access to services.

Our Regional Parenting Helpline, Parentline NI, will continue to provide support, guidance and advice to parents and carers with a particular focus on parental participation.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Children in Northern Ireland Limited is a company limited by guarantee without a share capital. It is governed by a Memorandum and Articles of Association and the liability of the members is limited to an amount not exceeding £10.

The Board of Directors meets on a quarterly basis.

##### **Related parties**

There were no related party transactions for the year ended 31 March 2023.

##### **Risk management**

The principles of good governance are embedded within all aspects of Children in Northern Ireland Limited operations with management and staff being keenly aware of the Boards responsibility of ensuring that the organisation protects itself from financial exposure and reputational damage, A close working relationship is maintained between the Board and management to ensure that operationally staff are aware of the standards required of them by the Board and the Board are always in a position to provide guidance and support to management in the discharge of their duties. This two way relationship is the key feature of Children in Northern Ireland Limited governance arrangements and is a key strength in the company.

A conscientious approach to ensuring that contractual project requirements are achieved has been maintained at all times both in the accounting period being reported on and since Children in Northern Ireland Limited's establishment. Very tight financial controls on expenditure and all financial commitments are maintained at all times and project staff have been trained and have become experienced in budgetary controls.in both these areas ie Project delivery and financial controls management all staff have established close working relationships with funding organisations to ensure all mandatory standards are consistently achieved. Board representatives also actively engage with funding bodies.

The Board, management and staff are fully aware that the nature of the work in which Children in Northern Ireland Limited is involved can bring with it a high level of scrutiny to ensure that all activities are fully compliant with funding requirements and, therefore, beyond reproach. The Board of Children in Northern Ireland Limited is, therefore, greatly reassured of the company's compliance with the highest of standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders' objectives and that funders' audits and vouching of financial expenditure and the statutory audit confirm compliance with both probity and regularity in the use of monies received.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

## Children in Northern Ireland

### Report of the Trustees for the Year Ended 31 March 2024

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

#### **AUDITORS**

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25 November 2024 and signed on its behalf by:



Pauline Leeson - Secretary

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Opinion**

We have audited the financial statements of Children in Northern Ireland (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Other information**

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. In particular, we looked at where management made subjective judgements, for example in respect of accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management for risk of fraud.

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

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

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

Reviewing the financial statement disclosures and testing to supporting documentation;

Review of board meeting minutes of those charged with governance;

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

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

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

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

**Report of the Independent Auditors to the Members of  
Children in Northern Ireland**

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

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

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

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

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

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

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

25 November 2024

## Children in Northern Ireland

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

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Grants Receivable	3	-	801,934	801,934	943,624
Investment income	2	9,872	-	9,872	1,282
Other income	4	118,692	6,166	124,858	119,902
<b>Total</b>		<u>128,564</u>	<u>808,100</u>	<u>936,664</u>	<u>1,064,808</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	1,128	9,781	10,909	31,667
<b>Charitable activities</b>					
Direct Charitable Expenditure	6	19,372	928,491	947,863	1,019,765
Governance		3,600	-	3,600	3,600
<b>Total</b>		<u>24,100</u>	<u>938,272</u>	<u>962,372</u>	<u>1,055,032</u>
<b>NET INCOME/(EXPENDITURE)</b>		104,464	(130,172)	(25,708)	9,776
<b>Transfers between funds</b>	15	<u>(82,593)</u>	<u>82,593</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		21,871	(47,579)	(25,708)	9,776
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		549,259	161,246	710,505	700,729
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>571,130</u></u>	<u><u>113,667</u></u>	<u><u>684,797</u></u>	<u><u>710,505</u></u>

The notes form part of these financial statements

**Children in Northern Ireland**

**Statement of Financial Position**

**31 March 2024**

	Notes	31.3.24 £	31.3.23 £
<b>FIXED ASSETS</b>			
Tangible assets	11	27,068	43,442
<b>CURRENT ASSETS</b>			
Debtors	12	173,003	193,945
Cash at bank		640,474	647,759
		<u>813,477</u>	<u>841,704</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(155,748)	(174,641)
		<u>657,729</u>	<u>667,063</u>
<b>NET CURRENT ASSETS</b>			
		<u>657,729</u>	<u>667,063</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>684,797</u>	<u>710,505</u>
<b>NET ASSETS</b>		<u>684,797</u>	<u>710,505</u>
<b>FUNDS</b>	15		
Unrestricted funds		571,130	549,259
Restricted funds		113,667	161,246
<b>TOTAL FUNDS</b>		<u>684,797</u>	<u>710,505</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 November 2024 and were signed on its behalf by:

  
Marie Cavanagh - Trustee

The notes form part of these financial statements

**Children in Northern Ireland**

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

	Notes	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(12,054)	39,722
Net cash (used in)/provided by operating activities		<u>(12,054)</u>	<u>39,722</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(5,103)	(13,042)
Interest received		9,872	1,282
Net cash provided by/(used in) investing activities		<u>4,769</u>	<u>(11,760)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		(7,285)	27,962
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>647,759</u>	<u>619,797</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>640,474</u></u>	<u><u>647,759</u></u>

The notes form part of these financial statements

**Children in Northern Ireland**

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

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.24	31.3.23
	£	£
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(25,708)	9,776
<b>Adjustments for:</b>		
Depreciation charges	21,477	21,265
Interest received	(9,872)	(1,282)
Decrease in debtors	20,942	6,023
(Decrease)/increase in creditors	(18,893)	3,940
<b>Net cash (used in)/provided by operations</b>	<u>(12,054)</u>	<u>39,722</u>

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

	At 1/4/23	Cash flow	At 31/3/24
	£	£	£
<b>Net cash</b>			
Cash at bank	647,759	(7,285)	640,474
	<u>647,759</u>	<u>(7,285)</u>	<u>640,474</u>
<b>Total</b>	<u>647,759</u>	<u>(7,285)</u>	<u>640,474</u>

The notes form part of these financial statements

## **Children in Northern Ireland**

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

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

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

Children in Northern Ireland Limited is constituted as a company limited by guarantee incorporated in Northern Ireland (NI032914). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

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

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

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

##### **(b) Funds**

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

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

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

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

##### **(c) Income recognition**

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

## Children in Northern Ireland

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

#### 1. ACCOUNTING POLICIES - continued

##### **Basis of preparing the financial statements**

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

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

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

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

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

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

##### **(d) Expenditure recognition**

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

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

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

## Children in Northern Ireland

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

#### 1. ACCOUNTING POLICIES - continued

##### **Basis of preparing the financial statements**

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

##### **(e) Support costs allocation**

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

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

##### **(f) Tangible fixed assets**

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

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

Fixtures & Fittings	- 20% Straight Line
Computer Equipment	- 33% Straight Line

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

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

##### **(h) Financial Instruments**

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

##### **(i) Impairment**

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

## **Children in Northern Ireland**

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

#### **1. ACCOUNTING POLICIES - continued**

##### **Basis of preparing the financial statements**

##### **(j) Provisions**

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

##### **(k) Leases**

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

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

##### **(l) Tax**

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

##### **(m) Going concern**

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

##### **(n) Judgements estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

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

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

## Children in Northern Ireland

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

#### 1. ACCOUNTING POLICIES - continued

##### **Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

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

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

#### 2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	9,872	1,282

#### 3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Grants	801,934	943,624

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

	31.3.24	31.3.23
	£	£
DHSS&PS Childcare Unit (Core Grant)	38,553	77,106
SHSCT - Locality Development Officer	65,199	78,199
SPPG - Childrens Services Training	99,750	107,250
SPPG - Disability Awareness	19,443	19,443
Holiday Hunger	81,000	214,468
SPPG - Parentline	287,000	287,000
Dormant Accounts Fund NI	20,606	49,872
SPPG - Parent & Carer Engagement	5,357	64,286
SPPG - Parental Participation	46,000	46,000
BCC Children in Need	6,102	-
The National Lottery Community Fund - Empowering Young People		
3	132,924	-
	<u>801,934</u>	<u>943,624</u>

## Children in Northern Ireland

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

#### 4. OTHER INCOME

	31.3.24	31.3.23
	£	£
Membership Fees	28,844	30,836
Room Hire and Catering	4,284	4,509
General Donations	560	112
Consultancy Fees	13,761	23,545
Training Income	77,409	60,900
	<u>124,858</u>	<u>119,902</u>

#### 5. RAISING FUNDS

##### Raising donations and legacies

	31.3.24	31.3.23
	£	£
Publications and Promotion	<u>10,909</u>	<u>31,667</u>

#### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Direct Charitable Expenditure	947,863	-	947,863
Governance	-	3,600	3,600
	<u>947,863</u>	<u>3,600</u>	<u>951,463</u>

#### 7. SUPPORT COSTS

	Governance costs £
Governance	<u>3,600</u>

## Children in Northern Ireland

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

#### 8. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Auditors' Remuneration	2,000	2,000
Auditors' remuneration for non audit work	1,600	1,600
Depreciation - owned assets	21,477	21,265
	<u>21,477</u>	<u>21,265</u>

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

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

##### Trustees' expenses

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

#### 10. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	496,312	486,969
Social security costs	32,318	34,644
Other pension costs	25,497	25,147
	<u>554,127</u>	<u>546,760</u>

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

	31.3.24	31.3.23
Management & Administration	23	23
	<u>23</u>	<u>23</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.24	31.3.23
£60,001 - £70,000	-	1
	<u>-</u>	<u>1</u>

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer, Policy Officer and Finance & Office Manager during the year totalled £213,852. (2023: £221,267)

**Children in Northern Ireland**

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

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023	80,472	110,062	190,534
Additions	-	5,103	5,103
	<hr/>	<hr/>	<hr/>
At 31 March 2024	80,472	115,165	195,637
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2023	58,549	88,543	147,092
Charge for year	7,725	13,752	21,477
	<hr/>	<hr/>	<hr/>
At 31 March 2024	66,274	102,295	168,569
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2024	14,198	12,870	27,068
	<hr/>	<hr/>	<hr/>
At 31 March 2023	21,923	21,519	43,442
	<hr/>	<hr/>	<hr/>

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

	31.3.24	31.3.23
	£	£
Trade debtors	136,277	173,879
Prepayments and accrued income	36,726	20,066
	<hr/>	<hr/>
	173,003	193,945
	<hr/>	<hr/>

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

	31.3.24	31.3.23
	£	£
Trade creditors	8,335	27,509
Social security and other taxes	18,827	10,699
Other creditors	4,895	3,860
Accruals and deferred income	34,578	41,755
Deferred Income	89,113	90,818
	<hr/>	<hr/>
	155,748	174,641
	<hr/>	<hr/>

**Children in Northern Ireland**

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

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

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Fixed assets	10,268	16,800	27,068	43,442
Current assets	595,255	218,222	813,477	841,704
Current liabilities	(34,393)	(121,355)	(155,748)	(174,641)
	<u>571,130</u>	<u>113,667</u>	<u>684,797</u>	<u>710,505</u>

**15. MOVEMENT IN FUNDS**

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	504,259	104,464	(82,593)	526,130
Designated	45,000	-	-	45,000
	<u>549,259</u>	<u>104,464</u>	<u>(82,593)</u>	<u>571,130</u>
<b>Restricted funds</b>				
Core	-	(82,593)	82,593	-
Children's Services Training	5,351	-	-	5,351
SHSCT - Locality Development Officer	23,568	(13,372)	-	10,196
Disability Awareness Training	16,527	3,098	-	19,625
Holiday Hunger	16,583	(4,193)	-	12,390
SPPG - Parentline	27,824	(7,727)	-	20,097
SPPG - Parent & Carer Engagement	23,985	(23,985)	-	-
SPPG - Parental Participation	18,189	8,456	-	26,645
Capital Equipment Fund	29,219	(12,419)	-	16,800
The National Lottery Community Fund - Empowering Young People 3	-	2,563	-	2,563
	<u>161,246</u>	<u>(130,172)</u>	<u>82,593</u>	<u>113,667</u>
<b>TOTAL FUNDS</b>	<u>710,505</u>	<u>(25,708)</u>	<u>-</u>	<u>684,797</u>

**Children in Northern Ireland**

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

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	128,564	(24,100)	104,464
<b>Restricted funds</b>			
Core	38,553	(121,146)	(82,593)
Children's Services Training	99,750	(99,750)	-
SHSCT - Locality Development Officer	66,365	(79,737)	(13,372)
Disability Awareness Training	19,443	(16,345)	3,098
Holiday Hunger	87,102	(91,295)	(4,193)
SPPG - Parentline	287,000	(294,727)	(7,727)
SPPG - Parent & Carer Engagement	10,357	(34,342)	(23,985)
SPPG - Parental Participation	46,000	(37,544)	8,456
Dormant Accounts Fund NI	20,606	(20,606)	-
Capital Equipment Fund	-	(12,419)	(12,419)
The National Lottery Community Fund - Empowering Young People 3	132,924	(130,361)	2,563
	<u>808,100</u>	<u>(938,272)</u>	<u>(130,172)</u>
<b>TOTAL FUNDS</b>	<u>936,664</u>	<u>(962,372)</u>	<u>(25,708)</u>

## Children in Northern Ireland

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

#### 15. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	318,830	185,429	-	504,259
Designated	45,000	-	-	45,000
	<u>363,830</u>	<u>185,429</u>	<u>-</u>	<u>549,259</u>
<b>Restricted funds</b>				
Children's Services Training	6,516	(40)	(1,125)	5,351
SHSCT - Locality Development Officer	23,995	(352)	(75)	23,568
Family Support Consultant	19,031	(19,031)	-	-
Participation Network Families Matter	68,000	(68,000)	-	-
Participation (Self Funded)	34,193	(34,193)	-	-
Holiday Hunger	72,642	(55,360)	(699)	16,583
The Family Model	6,657	(1,577)	(5,080)	-
SPPG - Parentline	66,650	(28,021)	(10,805)	27,824
SPPG - Parent & Carer Engagement	7,057	16,928	-	23,985
SPPG - Parental Participation	6,678	11,509	2	18,189
Dormant Accounts Fund NI	153	(153)	-	-
Capital Equipment Fund	25,327	(13,890)	17,782	29,219
Disability Awareness	-	16,527	-	16,527
	<u>336,899</u>	<u>(175,653)</u>	<u>-</u>	<u>161,246</u>
<b>TOTAL FUNDS</b>	<u>700,729</u>	<u>9,776</u>	<u>-</u>	<u>710,505</u>

## Children in Northern Ireland

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

#### 15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	121,184	64,245	185,429
<b>Restricted funds</b>			
Core	77,106	(77,106)	-
Children's Services Training	107,250	(107,290)	(40)
SHSCT - Locality Development Officer	78,199	(78,551)	(352)
Family Support Consultant	-	(19,031)	(19,031)
Participation Network Families Matter	-	(68,000)	(68,000)
Participation (Self Funded)	-	(34,193)	(34,193)
Holiday Hunger	214,468	(269,828)	(55,360)
The Family Model	-	(1,577)	(1,577)
SPPG - Parentline	287,000	(315,021)	(28,021)
SPPG - Parent & Carer Engagement	64,286	(47,358)	16,928
SPPG - Parental Participation	46,000	(34,491)	11,509
Dormant Accounts Fund NI	49,872	(50,025)	(153)
Capital Equipment Fund	-	(13,890)	(13,890)
Disability Awareness	19,443	(2,916)	16,527
	<u>943,624</u>	<u>(1,119,277)</u>	<u>(175,653)</u>
<b>TOTAL FUNDS</b>	<u><u>1,064,808</u></u>	<u><u>(1,055,032)</u></u>	<u><u>9,776</u></u>

#### 16. CONTINGENT LIABILITIES

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

#### 17. RELATED PARTY DISCLOSURES

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

## Children in Northern Ireland

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

#### 18. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

#### 19. UNRESTRICTED FUNDS

In accordance with best practice the company directors have agreed a comprehensive reserves policy. As such this unrestricted fund is the result of the company's strategic objective to establish reserves which equate to six months of annual running costs. The aim is to provide sufficient funds to cover any working capital requirements associated with receiving grant funding in arrears, any unforeseen costs which may arise, as well as allowing for the payment of any liabilities which would arise should the company cease to operate. Although Children In Northern Ireland may not be in a position to maintain this level of reserves at a particular point in time, it will strive to achieve a reserve which equates to this level.

#### 20. DESIGNATED FUNDS

Designated funds are made up as follows -

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Fund Transfer £	Balance at 31 March 2024 £
Project continuation	40,000	-	-	-	40,000
Staff training	5,000	-	-	-	5,000
	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>

#### 21. WINDING UP

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

#### 22. SHARE CAPITAL

The Company is Limited by Guarantee and has no Share Capital

## Children in Northern Ireland

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

	31.3.24	31.3.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	9,872	1,282
<b>Charitable activities</b>		
Grants	801,934	943,624
<b>Other income</b>		
Membership Fees	28,844	30,836
Room Hire and Catering	4,284	4,509
General Donations	560	112
Consultancy Fees	13,761	23,545
Training Income	77,409	60,900
	<hr/>	<hr/>
	124,858	119,902
	<hr/>	<hr/>
<b>Total incoming resources</b>	936,664	1,064,808
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Publications and Promotion	10,909	31,667
<b>Charitable activities</b>		
Salaries and Pensions	496,312	486,969
Social security	32,318	34,644
Pensions	25,497	25,147
Insurance	5,774	5,868
Light and heat	3,040	4,259
Telephone	19,326	21,252
Stationery and Printing	2,983	4,481
Sundries	4,234	5,242
Training and Seminars	-	6,569
Property Rent and Upkeep	52,919	43,720
Room Hire and Catering	4,125	3,214
Postage	106	432
Computer Expenses	26,216	16,128
Motor and Travel expenses	5,229	7,645
Legal and professional & trainer fees	59,573	102,551
Bank Charges	362	169
Subscriptions	1,579	1,768
Carried forward	739,593	770,058

This page does not form part of the statutory financial statements

## Children in Northern Ireland

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

	31.3.24	31.3.23
	£	£
<b>Charitable activities</b>		
Brought forward	739,593	770,058
Internet	162	162
Project Delivery Costs	186,631	228,280
Fixtures and fittings	7,725	7,919
Computer equipment	13,752	13,346
	<hr/>	<hr/>
	947,863	1,019,765
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' Remuneration	2,000	2,000
Auditors' remuneration for non audit work	1,600	1,600
	<hr/>	<hr/>
	3,600	3,600
	<hr/>	<hr/>
Total resources expended	962,372	1,055,032
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	(25,708)	9,776
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**Children in Northern Ireland**

Northern Ireland - Charity number 101411

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# Accounts

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REGISTERED COMPANY NUMBER: NI032914 (Northern Ireland)  
REGISTERED CHARITY NUMBER: NIC101411

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2023**  
**for**  
**Children in Northern Ireland**  
**(A Company Limited by Guarantee)**

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

FRIDAY



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JNI

22/12/2023

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COMPANIES HOUSE

## **Children in Northern Ireland**

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**Children in Northern Ireland**

**Reference and Administrative Details**  
**for the Year Ended 31 March 2023**

**TRUSTEES**

Marie Cavanagh  
John Hunsdale  
Alison Beattie  
Brenda McQueen  
Bernard Hannaway  
Michele Janes  
Paul Morgan (appointed 28/4/2022)  
Colin Hayburn (appointed 24/4/2023)

**COMPANY SECRETARY**

Pauline Leeson

**REGISTERED OFFICE**

Unit 9  
40 Montgomery Road  
Belfast  
Co. Antrim  
BT6 9HL

**REGISTERED COMPANY  
NUMBER**

NI032914 (Northern Ireland)

**REGISTERED CHARITY  
NUMBER**

NIC101411

**AUDITORS**

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

**CHIEF EXECUTIVE**

Pauline Leeson, CBE

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Principal Activities**

The main activities of the Company are unchanged since last year and are principally to promote the preservation and protection of health and the personal development of children, without distinction of sex, race or of political, religious or other opinions, and the advancement of public education in child care associating the appropriate voluntary agencies with the object of improving the conditions of life for such children in Northern Ireland.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Strategies for Achieving Aims and Objectives**

In our latest Strategic Plan we outlined 3 strategic pillars to guide our work in the short to mid term:

##### **Influencing: Lobbying to ensure children are at the centre of decision making.**

1. CiNI will help shape policy and future Programmes for Government and proposed strategies for future delivery that are affordable and tangible.
2. CiNI will work with government to produce child friendly versions of policies.
3. CiNI will highlight emerging trends and engage with politicians to deepen their understanding of the complex issues which face children and young people.
4. CiNI will work with Government to encourage greater co-operation between Government Departments and an open and transparent budgeting process for children and young people is established.
5. CiNI will work with local government to ensure the voice and interests of children and young people inform community planning processes.
6. CiNI will integrate evidence from a range of sources to inform planning and decision making at all levels as the 'go to' source for child policy information in Northern Ireland.

##### **Learning: Capacity building across the sector and innovating best practice**

1. CiNI will develop a sector wide training needs analysis as a basis for a comprehensive menu of learning and development to increase the capacity and quality of services provided for children and young people.
2. CiNI will optimise digital software and tools to provide relevant, accessible knowledge and skills development in areas such as child development and child protection.
3. CiNI will gather information to forecast future trends and stimulate innovation to meet the emerging needs of children, young people and practitioners.
4. CiNI will promote the accreditation of social care staff who work with children and young people as a quality standard.
5. CiNI will support the joint working group with the Health and Social Care Trusts to drive cross-boundary training and co-operative working.
6. CiNI will source evidence and best practice to inform the development of practice and provision.

##### **Collaboration: Working with others to increase impact**

1. CiNI builds alliances to drive reform on issues affecting children and young people across education, justice, health, employment and the private sector.
2. The key Partnerships which CiNI chairs: Child Poverty Alliance and Children's Disability Strategic Alliance continue to make a demonstrable impact on policy.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **OBJECTIVES AND ACTIVITIES**

3. CiNI is positively contributing to systemic change in Northern Ireland through its membership of strategic partnerships such as the Children and Young People's Strategic Partnership & the Safeguarding Board for Northern Ireland.

#### **Public benefit** **Purposes**

1 To promote, develop and support the voluntary and community sector particularly those organisations offering services and support to children, young people and their families in Northern Ireland.

2. To promote the well being of children, young people and their families to improve their lives in Northern Ireland.

**The Trustees believe that both our purposes satisfy both elements of the public benefit requirement.**

Purpose 1- the direct benefits which flow from this purpose include a strong professional community of practice across the voluntary and community sector who are able to work effectively with Children and Young People. The benefits are demonstrated through feedback from member organisations and regular independent evaluation and monitoring of our services by DoH and SPPG. The beneficiaries of this purpose are voluntary and community sector organisations working with children, young people and their families living in Northern Ireland.

Purpose 2 - The direct benefit from this purpose include resources being directed towards activities and services that maximise benefits for all children. These benefits are demonstrated by evidence from government departments and statutory authorities in relation to policy commitments and resource allocation to children's services. The beneficiaries of this purpose are children, young people and their families living in Northern Ireland.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **FINANCIAL REVIEW**

##### **Financial position**

The company had net incoming resources for the year of £9,776 (2022: net incoming resources of £66,411). Unrestricted funds increased by £185,429, while restricted funds decreased by £175,653.

##### **Review of the Year**

In a year that has presented significant challenges for all of us, Children in Northern Ireland and the sector continued to provide quick and efficient responses to the needs of children and their families during Covid 19 pandemic.

We have worked with our community partners in Carrickfergus, Downpatrick, Limavady and Portadown and our Youth Advisory Group to continue our Right To Food campaign and empower communities to build a sustainable response to food insecurity.

We have expanded our Regional Parent Helpline to provide Discussion groups for Peer Support for Parents and set up a Parent Participation project with CYPSP

We developed animations on our work in Parentline and Training through the Digital Transformation project funded through Dormant Accounts

##### **Impact of Covid 19**

The organization continues to offer a blended service to members including online training and our food and activity programmes were able to offer activities face to face for both children and parents during holidays

##### **Influencing**

We hosted members Events as part of the Independent Review of Childrens Social Care Services. We undertook Parental Engagement for DOH for CSCR. We responded to policy consultations on *Minimum Age of Criminal Responsibility*; *NI Affairs Committee Inquiry on Effectiveness of Political Institutions*; completed country analysis for Eurochild and represented Children in Northern Ireland on DFC Anti - Poverty Strategy Co-Design Group and Disability Strategy Co-Design Group. Our work as Secretariat of the All Party Group for Children and Young People facilitated a meeting on children and families seeking asylum.

##### **Learning**

*Our wide range of learning and development courses across NI continue to expand with the continuation of contracts with local councils and Youth Justice Agency.*

##### **Collaboration**

We continue to service 6 Locality Groups in Southern Trust alongside CYPSP. We produces a School Uniform Recycling Toolkit for schools and hosted an event on emotional wellbeing and health with Southern and Northern Outcomes groups.

##### **Sustainability**

We continue to work with a range of public, private, statutory, governmental and voluntary trust bodies to support our work.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **Effectiveness**

Children in Northern Ireland continues to adapt to the changing environment to achieve impact and change for children, young people and their families

#### **Reserves policy**

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation, both at the current time and in the foreseeable future. The reserves required should be sufficient to meet committed grant expenditure and the running costs for a period equivalent to six months annual expenditure. The charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

#### **FUTURE PLANS**

After close engagement with DFC Poverty and Disability Strategies, we will be working closely with NI Assembly on an Anti-Poverty Strategy as a priority to improve outcomes for children, young people and their families.

Our Regional Parenting Helpline, Parentline NI, will continue to provide support, guidance and advice to parents and carers with a particular focus on parental participation.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Children in Northern Ireland Limited is a company limited by guarantee without a share capital. It is governed by a Memorandum and Articles of Association and the liability of the members is limited to an amount not exceeding £10.

The Board of Directors meets on a quarterly basis.

##### **Related parties**

There were no related party transactions for the year ended 31 March 2023.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The principles of good governance are embedded within all aspects of Children in Northern Ireland Limited operations with management and staff being keenly aware of the Boards responsibility of ensuring that the organisation protects itself from financial exposure and reputational damage, A close working relationship is maintained between the Board and management to ensure that operationally staff are aware of the standards required of them by the Board and the Board are always in a position to provide guidance and support to management in the discharge of their duties. This two way relationship is the key feature of Children in Northern Ireland Limited governance arrangements and is a key strength in the company.

A conscientious approach to ensuring that contractual project requirements are achieved has been maintained at all times both in the accounting period being reported on and since Children in Northern Ireland Limited's establishment. Very tight financial controls on expenditure and all financial commitments are maintained at all times and project staff have been trained and have become experienced in budgetary controls.in both these areas ie Project delivery and financial controls management all staff have established close working relationships with funding organisations to ensure all mandatory standards are consistently achieved. Board representatives also actively engage with funding bodies.

The Board, management and staff are fully aware that the nature of the work in which Children in Northern Ireland Limited is involved can bring with it a high level of scrutiny to ensure that all activities are fully compliant with funding requirements and, therefore, beyond reproach. The Board of Children in Northern Ireland Limited is, therefore, greatly reassured of the company's compliance with the highest of standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders' objectives and that funders' audits and vouching of financial expenditure and the statutory audit confirm compliance with both probity and regularity in the use of monies received.

#### **EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Children in Northern Ireland**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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

In so far as the trustees are aware:

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

**AUDITORS**

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 6 December 2023 and signed on its behalf by:



Pauline Leeson - Secretary

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Opinion**

We have audited the financial statements of Children in Northern Ireland (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Other information**

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

*In our opinion, based on the work undertaken in the course of the audit:*

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

*In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.*

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. In particular, we looked at where management made subjective judgements, for example in respect of accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management for risk of fraud.

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

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

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

Reviewing the financial statement disclosures and testing to supporting documentation;

Review of board meeting minutes of those charged with governance;

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

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

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

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

**Report of the Independent Auditors to the Members of  
Children in Northern Ireland**

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

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

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

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

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

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

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

6 December 2023

## Children in Northern Ireland

### Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	3				
Grants Receivable		-	943,624	943,624	825,311
Investment income	2	1,282	-	1,282	1,246
Other income	4	119,902	-	119,902	95,508
<b>Total</b>		<u>121,184</u>	<u>943,624</u>	<u>1,064,808</u>	<u>922,065</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	2,246	29,421	31,667	21,345
<b>Charitable activities</b>	6				
Direct Charitable Expenditure		(68,241)	1,088,006	1,019,765	834,309
Governance		1,750	1,850	3,600	-
<b>Total</b>		<u>(64,245)</u>	<u>1,119,277</u>	<u>1,055,032</u>	<u>855,654</u>
<b>NET INCOME/(EXPENDITURE)</b>		185,429	(175,653)	9,776	66,411
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		363,830	336,899	700,729	634,318
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>549,259</u></u>	<u><u>161,246</u></u>	<u><u>710,505</u></u>	<u><u>700,729</u></u>

The notes form part of these financial statements

**Children in Northern Ireland**

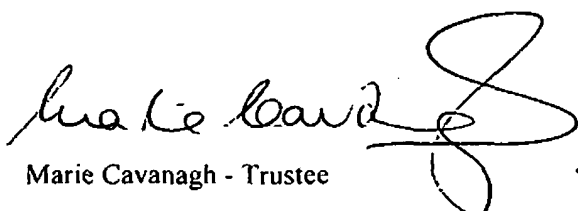
**Statement of Financial Position**

**31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>FIXED ASSETS</b>			
Tangible assets	11	43,442	51,665
<b>CURRENT ASSETS</b>			
Debtors	12	193,945	199,968
Cash at bank		647,759	619,797
		<u>841,704</u>	<u>819,765</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(174,641)	(170,701)
		<u>667,063</u>	<u>649,064</u>
<b>NET CURRENT ASSETS</b>			
		<u>710,505</u>	<u>700,729</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>710,505</u>	<u>700,729</u>
<b>NET ASSETS</b>		<u>710,505</u>	<u>700,729</u>
<b>FUNDS</b>	15		
Unrestricted funds		549,259	363,830
Restricted funds		161,246	336,899
<b>TOTAL FUNDS</b>		<u>710,505</u>	<u>700,729</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 6 December 2023 and were signed on its behalf by:

  
Marie Cavanagh - Trustee

The notes form part of these financial statements

**Children in Northern Ireland****Statement of Cash Flows**  
**for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	39,722	153,060
Net cash provided by operating activities		<u>39,722</u>	<u>153,060</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(13,042)	(36,485)
Interest received		1,282	1,246
Net cash used in investing activities		<u>(11,760)</u>	<u>(35,239)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>27,962</u>	<u>117,821</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>619,797</u>	<u>501,976</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>647,759</u></u>	<u><u>619,797</u></u>

The notes form part of these financial statements

**Children in Northern Ireland**

**Notes to the Statement of Cash Flows**  
**for the Year Ended 31 March 2023**

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

	31.3.23	31.3.22
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	9,776	66,411
<b>Adjustments for:</b>		
Depreciation charges	21,265	19,228
Interest received	(1,282)	(1,246)
Decrease/(increase) in debtors	6,023	(29,324)
Increase in creditors	3,940	97,991
	<u>39,722</u>	<u>153,060</u>

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

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
<b>Net cash</b>			
Cash at bank	619,797	27,962	647,759
	<u>619,797</u>	<u>27,962</u>	<u>647,759</u>
<b>Total</b>	<u>619,797</u>	<u>27,962</u>	<u>647,759</u>

The notes form part of these financial statements

## **Children in Northern Ireland**

### **Notes to the Financial Statements** **for the Year Ended 31 March 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

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

Children in Northern Ireland Limited is constituted as a company limited by guarantee incorporated in Northern Ireland (NI032914). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

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

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

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

##### **(b) Funds**

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

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

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

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

##### **(c) Income recognition**

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

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

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

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

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

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

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

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

**(d) Expenditure recognition**

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

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

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

## **Children in Northern Ireland**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 March 2023**

#### **1. ACCOUNTING POLICIES - continued**

##### **Basis of preparing the financial statements**

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

##### **(e) Support costs allocation**

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

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

##### **(f) Tangible fixed assets**

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

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

Fixtures & Fittings	- 20% Straight Line
Computer Equipment	- 33% Straight Line

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

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

##### **(h) Financial Instruments**

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

##### **(i) Impairment**

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

## **Children in Northern Ireland**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 March 2023**

#### **1. ACCOUNTING POLICIES - continued**

##### **Basis of preparing the financial statements**

##### **(j) Provisions**

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

##### **(k) Leases**

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

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

##### **(l) Tax**

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

##### **(m) Going concern**

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

##### **(n) Judgements estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

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

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 1. ACCOUNTING POLICIES - continued

##### **Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

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

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

#### 2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	1,282	1,246

#### 3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Grants	943,624	825,311

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

	31.3.23	31.3.22
	£	£
DHSS&PS Childcare Unit (Core Grant)	77,106	77,106
SHSCT - Locality Development Officer	78,199	65,199
SPPG - Childrens Services Training	107,250	117,000
SPPG - Disability Awareness	19,443	-
Holiday Hunger	214,468	156,814
SPPG - Parentline	287,000	326,443
Dormant Accounts Fund NI	49,872	29,433
SPPG - Parent & Carer Engagement	64,286	11,857
SPPG - Parental Participation	46,000	11,500
Northern Ireland Office - Holiday Hunger	-	29,959
	<u>943,624</u>	<u>825,311</u>

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 4. OTHER INCOME

	31.3.23	31.3.22
	£	£
Membership Fees	30,836	30,277
Rent and Service Charges	-	1,125
Room Hire and Catering	4,509	1,023
General Donations	112	142
Consultancy Fees	23,545	16,619
Training Income	60,900	46,322
	<u>119,902</u>	<u>95,508</u>

#### 5. RAISING FUNDS

##### Raising donations and legacies

	31.3.23	31.3.22
	£	£
Publications and Promotion	<u>31,667</u>	<u>21,345</u>

#### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Direct Charitable Expenditure	1,019,765	-	1,019,765
Governance	-	3,600	3,600
	<u>1,019,765</u>	<u>3,600</u>	<u>1,023,365</u>

#### 7. SUPPORT COSTS

	Governance costs £
Governance	<u>3,600</u>

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 8. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Auditors' Remuneration	2,000	2,000
Auditors' remuneration for non audit work	1,600	1,018
Depreciation - owned assets	21,265	19,228
	<u>21,265</u>	<u>19,228</u>

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### 10. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	486,969	435,844
Social security costs	34,644	31,768
Other pension costs	25,147	22,279
	<u>546,760</u>	<u>489,891</u>

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

	31.3.23	31.3.22
Management & Administration	<u>23</u>	<u>20</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.23	31.3.22
£60,001 - £70,000	<u>1</u>	<u>1</u>

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer, Policy Officer and Finance & Office Manager during the year totalled £221,267. (2022: £187,014)

**Children in Northern Ireland**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022	75,045	102,447	177,492
Additions	5,427	7,615	13,042
	<hr/>	<hr/>	<hr/>
At 31 March 2023	80,472	110,062	190,534
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2022	50,630	75,197	125,827
Charge for year	7,919	13,346	21,265
	<hr/>	<hr/>	<hr/>
At 31 March 2023	58,549	88,543	147,092
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2023	21,923	21,519	43,442
	<hr/>	<hr/>	<hr/>
At 31 March 2022	24,415	27,250	51,665
	<hr/>	<hr/>	<hr/>

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

	31.3.23	31.3.22
	£	£
Trade debtors	173,879	57,919
Parent Line NI	-	73,787
Locality Development Officer	-	17,150
Holiday Hunger	-	10,956
CST	-	26,750
Prepayments and accrued income	20,066	13,406
	<hr/>	<hr/>
	193,945	199,968
	<hr/>	<hr/>

**Children in Northern Ireland**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

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

	31.3.23	31.3.22
	£	£
Trade creditors	27,509	38,552
Social security and other taxes	10,699	12,910
Other creditors	3,860	3,262
Accruals and deferred income	41,755	22,354
Deferred Income	90,818	93,623
	<u>174,641</u>	<u>170,701</u>

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

	Unrestricted funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Fixed assets	14,223	29,219	43,442	51,665
Current assets	700,626	141,078	841,704	819,765
Current liabilities	(165,590)	(9,051)	(174,641)	(170,701)
	<u>549,259</u>	<u>161,246</u>	<u>710,505</u>	<u>700,729</u>

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 15. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	318,830	185,429	-	504,259
Designated	45,000	-	-	45,000
	<u>363,830</u>	<u>185,429</u>	<u>-</u>	<u>549,259</u>
<b>Restricted funds</b>				
Children's Services Training	6,516	(40)	(1,125)	5,351
SHSCT - Locality Development Officer	23,995	(352)	(75)	23,568
Family Support Consultant	19,031	(19,031)	-	-
Participation Network Families Matter	68,000	(68,000)	-	-
Participation (Self Funded)	34,193	(34,193)	-	-
Holiday Hunger	72,642	(55,360)	(699)	16,583
The Family Model	6,657	(1,577)	(5,080)	-
SPPG - Parentline	66,650	(28,021)	(10,805)	27,824
SPPG - Parent & Carer Engagement	7,057	16,928	-	23,985
SPPG - Parental Participation	6,678	11,509	2	18,189
Dormant Accounts Fund NI	153	(153)	-	-
Capital Equipment Fund	25,327	(13,890)	17,782	29,219
Disability Awareness	-	16,527	-	16,527
	<u>336,899</u>	<u>(175,653)</u>	<u>-</u>	<u>161,246</u>
<b>TOTAL FUNDS</b>	<u>700,729</u>	<u>9,776</u>	<u>-</u>	<u>710,505</u>

**Children in Northern Ireland**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	121,184	64,245	185,429
<b>Restricted funds</b>			
Core	77,106	(77,106)	-
Children's Services Training	107,250	(107,290)	(40)
SHSCT - Locality Development Officer	78,199	(78,551)	(352)
Family Support Consultant	-	(19,031)	(19,031)
Participation Network Families Matter	-	(68,000)	(68,000)
Participation (Self Funded)	-	(34,193)	(34,193)
Holiday Hunger	214,468	(269,828)	(55,360)
The Family Model	-	(1,577)	(1,577)
SPPG - Parentline	287,000	(315,021)	(28,021)
SPPG - Parent & Carer Engagement	64,286	(47,358)	16,928
SPPG - Parental Participation	46,000	(34,491)	11,509
Dormant Accounts Fund NI	49,872	(50,025)	(153)
Capital Equipment Fund	-	(13,890)	(13,890)
Disability Awareness	19,443	(2,916)	16,527
	<u>943,624</u>	<u>(1,119,277)</u>	<u>(175,653)</u>
<b>TOTAL FUNDS</b>	<u><u>1,064,808</u></u>	<u><u>(1,055,032)</u></u>	<u><u>9,776</u></u>

**Children in Northern Ireland**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	279,848	38,982	-	318,830
Designated	45,000	-	-	45,000
	<u>324,848</u>	<u>38,982</u>	<u>-</u>	<u>363,830</u>
<b>Restricted funds</b>				
Children's Services Training	5,347	7,997	(6,828)	6,516
SHSCT - Locality Development Officer	27,436	(2,037)	(1,404)	23,995
Family Support Consultant	19,031	-	-	19,031
Participation Network Families Matter	68,000	-	-	68,000
Participation (Self Funded)	34,193	-	-	34,193
Holiday Hunger	43,878	28,764	-	72,642
The Family Model	42,714	(36,057)	-	6,657
SPPG - Parentline	68,871	11,033	(13,254)	66,650
SPPG - Parent & Carer Engagement	-	7,057	-	7,057
SPPG - Parental Participation	-	7,690	(1,012)	6,678
Dormant Accounts Fund NI	-	2,982	(2,829)	153
Capital Equipment Fund	-	-	25,327	25,327
	<u>309,470</u>	<u>27,429</u>	<u>-</u>	<u>336,899</u>
<b>TOTAL FUNDS</b>	<u>634,318</u>	<u>66,411</u>	<u>-</u>	<u>700,729</u>

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	96,754	(57,772)	38,982
<b>Restricted funds</b>			
Core	77,106	(77,106)	-
Children's Services Training	117,000	(109,003)	7,997
SHSCT - Locality Development Officer	65,199	(67,236)	(2,037)
Holiday Hunger	186,773	(158,009)	28,764
The Family Model	-	(36,057)	(36,057)
SPPG - Parentline	326,443	(315,410)	11,033
SPPG - Parent & Carer Engagement	11,857	(4,800)	7,057
SPPG - Parental Participation	11,500	(3,810)	7,690
Dormant Accounts Fund NI	29,433	(26,451)	2,982
	<u>825,311</u>	<u>(797,882)</u>	<u>27,429</u>
<b>TOTAL FUNDS</b>	<u>922,065</u>	<u>(855,654)</u>	<u>66,411</u>

#### 16. CONTINGENT LIABILITIES

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

#### 17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

#### 18. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 19. POST BALANCE SHEET EVENTS

The Trustees have concluded the Covid-19 pandemic impact is a non-adjusting post balance sheet event.

#### 20. UNRESTRICTED FUNDS

In accordance with best practice the company directors have agreed a comprehensive reserves policy. As such this unrestricted fund is the result of the company's strategic objective to establish reserves which equate to six months of annual running costs. The aim is to provide sufficient funds to cover any working capital requirements associated with receiving grant funding in arrears, any unforeseen costs which may arise, as well as allowing for the payment of any liabilities which would arise should the company cease to operate. Although Children In Northern Ireland may not be in a position to maintain this level of reserves at a particular point in time, it will strive to achieve a reserve which equates to this level.

#### 21. DESIGNATED FUNDS

Designated funds are made up as follows -

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Fund Transfer £	Balance at 31 March 2023 £
Project continuation	40,000	-	-	-	40,000
Staff training	5,000	-	-	-	5,000
	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>

#### 22. WINDING UP

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

#### 23. SHARE CAPITAL

The Company is Limited by Guarantee and has no Share Capital

## **Children in Northern Ireland**

### **Detailed Statement of Financial Activities** **for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	1,282	1,246
<b>Charitable activities</b>		
Grants	943,624	825,311
<b>Other income</b>		
Membership Fees	30,836	30,277
Rent and Service Charges	-	1,125
Room Hire and Catering	4,509	1,023
General Donations	112	142
Consultancy Fees	23,545	16,619
Training Income	60,900	46,322
	<hr/>	<hr/>
	119,902	95,508
	<hr/>	<hr/>
<b>Total incoming resources</b>	1,064,808	922,065
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Publications and Promotion	31,667	21,345
<b>Charitable activities</b>		
Salaries and Pensions	486,969	435,844
Social security	34,644	31,768
Pensions	25,147	22,279
Insurance	5,868	5,432
Light and heat	4,259	6,308
Telephone	21,252	18,702
Stationery and Printing	4,481	4,783
Sundries	5,242	6,153
Training and Seminars	6,569	2,267
Recruitment	-	900
Property Rent and Upkeep	43,720	43,639
Room Hire and Catering	3,214	1,186
Postage	432	488
Computer Expenses	16,128	15,582
Motor and Travel expenses	7,645	2,559
Legal and professional & trainer fees	102,551	74,227
Carried forward	768,121	672,117

This page does not form part of the statutory financial statements

**Children in Northern Ireland**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	£	£
<b>Charitable activities</b>		
Brought forward	768,121	672,117
Bank Charges	169	216
Subscriptions	1,768	1,834
Internet	162	1,086
Project Delivery Costs	228,280	136,810
Fixtures and fittings	7,919	6,844
Computer equipment	13,346	12,384
	<hr/>	<hr/>
	1,019,765	831,291
 <b>Support costs</b>		
 <b>Governance costs</b>		
Auditors' Remuneration	2,000	2,000
Auditors' remuneration for non audit work	1,600	1,018
	<hr/>	<hr/>
	3,600	3,018
	<hr/>	<hr/>
<b>Total resources expended</b>	1,055,032	855,654
	<hr/>	<hr/>
<b>Net income</b>	9,776	66,411
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**Children in Northern Ireland**

Northern Ireland - Charity number 101411

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# Annual report

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REGISTERED COMPANY NUMBER: NI032914 (Northern Ireland)  
REGISTERED CHARITY NUMBER: NIC101411

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2023**  
**for**  
**Children in Northern Ireland**  
**(A Company Limited by Guarantee)**

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

FRIDAY



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JNI

22/12/2023

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COMPANIES HOUSE

## **Children in Northern Ireland**

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**Children in Northern Ireland**

**Reference and Administrative Details**  
**for the Year Ended 31 March 2023**

**TRUSTEES**

Marie Cavanagh  
John Hunsdale  
Alison Beattie  
Brenda McQueen  
Bernard Hannaway  
Michele Janes  
Paul Morgan (appointed 28/4/2022)  
Colin Hayburn (appointed 24/4/2023)

**COMPANY SECRETARY**

Pauline Leeson

**REGISTERED OFFICE**

Unit 9  
40 Montgomery Road  
Belfast  
Co. Antrim  
BT6 9HL

**REGISTERED COMPANY  
NUMBER**

NI032914 (Northern Ireland)

**REGISTERED CHARITY  
NUMBER**

NIC101411

**AUDITORS**

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

**CHIEF EXECUTIVE**

Pauline Leeson, CBE

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Principal Activities**

The main activities of the Company are unchanged since last year and are principally to promote the preservation and protection of health and the personal development of children, without distinction of sex, race or of political, religious or other opinions, and the advancement of public education in child care associating the appropriate voluntary agencies with the object of improving the conditions of life for such children in Northern Ireland.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Strategies for Achieving Aims and Objectives**

In our latest Strategic Plan we outlined 3 strategic pillars to guide our work in the short to mid term:

##### **Influencing: Lobbying to ensure children are at the centre of decision making.**

1. CiNI will help shape policy and future Programmes for Government and proposed strategies for future delivery that are affordable and tangible.
2. CiNI will work with government to produce child friendly versions of policies.
3. CiNI will highlight emerging trends and engage with politicians to deepen their understanding of the complex issues which face children and young people.
4. CiNI will work with Government to encourage greater co-operation between Government Departments and an open and transparent budgeting process for children and young people is established.
5. CiNI will work with local government to ensure the voice and interests of children and young people inform community planning processes.
6. CiNI will integrate evidence from a range of sources to inform planning and decision making at all levels as the 'go to' source for child policy information in Northern Ireland.

##### **Learning: Capacity building across the sector and innovating best practice**

1. CiNI will develop a sector wide training needs analysis as a basis for a comprehensive menu of learning and development to increase the capacity and quality of services provided for children and young people.
2. CiNI will optimise digital software and tools to provide relevant, accessible knowledge and skills development in areas such as child development and child protection.
3. CiNI will gather information to forecast future trends and stimulate innovation to meet the emerging needs of children, young people and practitioners.
4. CiNI will promote the accreditation of social care staff who work with children and young people as a quality standard.
5. CiNI will support the joint working group with the Health and Social Care Trusts to drive cross-boundary training and co-operative working.
6. CiNI will source evidence and best practice to inform the development of practice and provision.

##### **Collaboration: Working with others to increase impact**

1. CiNI builds alliances to drive reform on issues affecting children and young people across education, justice, health, employment and the private sector.
2. The key Partnerships which CiNI chairs: Child Poverty Alliance and Children's Disability Strategic Alliance continue to make a demonstrable impact on policy.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **OBJECTIVES AND ACTIVITIES**

3. CiNI is positively contributing to systemic change in Northern Ireland through its membership of strategic partnerships such as the Children and Young People's Strategic Partnership & the Safeguarding Board for Northern Ireland.

#### **Public benefit** **Purposes**

1 To promote, develop and support the voluntary and community sector particularly those organisations offering services and support to children, young people and their families in Northern Ireland.

2. To promote the well being of children, young people and their families to improve their lives in Northern Ireland.

**The Trustees believe that both our purposes satisfy both elements of the public benefit requirement.**

Purpose 1- the direct benefits which flow from this purpose include a strong professional community of practice across the voluntary and community sector who are able to work effectively with Children and Young People. The benefits are demonstrated through feedback from member organisations and regular independent evaluation and monitoring of our services by DoH and SPPG. The beneficiaries of this purpose are voluntary and community sector organisations working with children, young people and their families living in Northern Ireland.

Purpose 2 - The direct benefit from this purpose include resources being directed towards activities and services that maximise benefits for all children. These benefits are demonstrated by evidence from government departments and statutory authorities in relation to policy commitments and resource allocation to children's services. The beneficiaries of this purpose are children, young people and their families living in Northern Ireland.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **FINANCIAL REVIEW**

##### **Financial position**

The company had net incoming resources for the year of £9,776 (2022: net incoming resources of £66,411). Unrestricted funds increased by £185,429, while restricted funds decreased by £175,653.

##### **Review of the Year**

In a year that has presented significant challenges for all of us, Children in Northern Ireland and the sector continued to provide quick and efficient responses to the needs of children and their families during Covid 19 pandemic.

We have worked with our community partners in Carrickfergus, Downpatrick, Limavady and Portadown and our Youth Advisory Group to continue our Right To Food campaign and empower communities to build a sustainable response to food insecurity.

We have expanded our Regional Parent Helpline to provide Discussion groups for Peer Support for Parents and set up a Parent Participation project with CYPSP

We developed animations on our work in Parentline and Training through the Digital Transformation project funded through Dormant Accounts

##### **Impact of Covid 19**

The organization continues to offer a blended service to members including online training and our food and activity programmes were able to offer activities face to face for both children and parents during holidays

##### **Influencing**

We hosted members Events as part of the Independent Review of Childrens Social Care Services. We undertook Parental Engagement for DOH for CSCR. We responded to policy consultations on *Minimum Age of Criminal Responsibility*; *NI Affairs Committee Inquiry on Effectiveness of Political Institutions*; completed country analysis for Eurochild and represented Children in Northern Ireland on DFC Anti - Poverty Strategy Co-Design Group and Disability Strategy Co-Design Group. Our work as Secretariat of the All Party Group for Children and Young People facilitated a meeting on children and families seeking asylum.

##### **Learning**

*Our wide range of learning and development courses across NI continue to expand with the continuation of contracts with local councils and Youth Justice Agency.*

##### **Collaboration**

We continue to service 6 Locality Groups in Southern Trust alongside CYPSP. We produces a School Uniform Recycling Toolkit for schools and hosted an event on emotional wellbeing and health with Southern and Northern Outcomes groups.

##### **Sustainability**

We continue to work with a range of public, private, statutory, governmental and voluntary trust bodies to support our work.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **Effectiveness**

Children in Northern Ireland continues to adapt to the changing environment to achieve impact and change for children, young people and their families

#### **Reserves policy**

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation, both at the current time and in the foreseeable future. The reserves required should be sufficient to meet committed grant expenditure and the running costs for a period equivalent to six months annual expenditure. The charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

#### **FUTURE PLANS**

After close engagement with DFC Poverty and Disability Strategies, we will be working closely with NI Assembly on an Anti-Poverty Strategy as a priority to improve outcomes for children, young people and their families.

Our Regional Parenting Helpline, Parentline NI, will continue to provide support, guidance and advice to parents and carers with a particular focus on parental participation.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Children in Northern Ireland Limited is a company limited by guarantee without a share capital. It is governed by a Memorandum and Articles of Association and the liability of the members is limited to an amount not exceeding £10.

The Board of Directors meets on a quarterly basis.

##### **Related parties**

There were no related party transactions for the year ended 31 March 2023.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The principles of good governance are embedded within all aspects of Children in Northern Ireland Limited operations with management and staff being keenly aware of the Boards responsibility of ensuring that the organisation protects itself from financial exposure and reputational damage, A close working relationship is maintained between the Board and management to ensure that operationally staff are aware of the standards required of them by the Board and the Board are always in a position to provide guidance and support to management in the discharge of their duties. This two way relationship is the key feature of Children in Northern Ireland Limited governance arrangements and is a key strength in the company.

A conscientious approach to ensuring that contractual project requirements are achieved has been maintained at all times both in the accounting period being reported on and since Children in Northern Ireland Limited's establishment. Very tight financial controls on expenditure and all financial commitments are maintained at all times and project staff have been trained and have become experienced in budgetary controls.in both these areas ie Project delivery and financial controls management all staff have established close working relationships with funding organisations to ensure all mandatory standards are consistently achieved. Board representatives also actively engage with funding bodies.

The Board, management and staff are fully aware that the nature of the work in which Children in Northern Ireland Limited is involved can bring with it a high level of scrutiny to ensure that all activities are fully compliant with funding requirements and, therefore, beyond reproach. The Board of Children in Northern Ireland Limited is, therefore, greatly reassured of the company's compliance with the highest of standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders' objectives and that funders' audits and vouching of financial expenditure and the statutory audit confirm compliance with both probity and regularity in the use of monies received.

#### **EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Children in Northern Ireland**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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

In so far as the trustees are aware:

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

**AUDITORS**

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 6 December 2023 and signed on its behalf by:



Pauline Leeson - Secretary

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Opinion**

We have audited the financial statements of Children in Northern Ireland (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Other information**

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

*In our opinion, based on the work undertaken in the course of the audit:*

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

*In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.*

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. In particular, we looked at where management made subjective judgements, for example in respect of accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management for risk of fraud.

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

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

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

Reviewing the financial statement disclosures and testing to supporting documentation;

Review of board meeting minutes of those charged with governance;

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

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

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

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

**Report of the Independent Auditors to the Members of  
Children in Northern Ireland**

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

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

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

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

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

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

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

6 December 2023

## Children in Northern Ireland

### Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	3				
Grants Receivable		-	943,624	943,624	825,311
Investment income	2	1,282	-	1,282	1,246
Other income	4	119,902	-	119,902	95,508
<b>Total</b>		<u>121,184</u>	<u>943,624</u>	<u>1,064,808</u>	<u>922,065</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	2,246	29,421	31,667	21,345
<b>Charitable activities</b>	6				
Direct Charitable Expenditure		(68,241)	1,088,006	1,019,765	834,309
Governance		1,750	1,850	3,600	-
<b>Total</b>		<u>(64,245)</u>	<u>1,119,277</u>	<u>1,055,032</u>	<u>855,654</u>
<b>NET INCOME/(EXPENDITURE)</b>		185,429	(175,653)	9,776	66,411
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		363,830	336,899	700,729	634,318
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>549,259</u></u>	<u><u>161,246</u></u>	<u><u>710,505</u></u>	<u><u>700,729</u></u>

The notes form part of these financial statements

**Children in Northern Ireland**

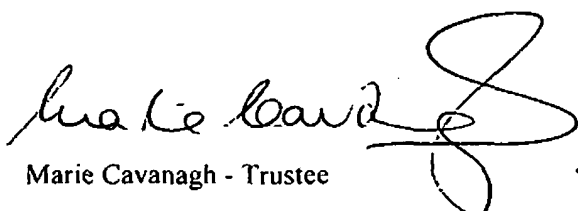
**Statement of Financial Position**

**31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>FIXED ASSETS</b>			
Tangible assets	11	43,442	51,665
<b>CURRENT ASSETS</b>			
Debtors	12	193,945	199,968
Cash at bank		647,759	619,797
		<u>841,704</u>	<u>819,765</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(174,641)	(170,701)
		<u>667,063</u>	<u>649,064</u>
<b>NET CURRENT ASSETS</b>			
		<u>710,505</u>	<u>700,729</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>710,505</u>	<u>700,729</u>
<b>NET ASSETS</b>		<u>710,505</u>	<u>700,729</u>
<b>FUNDS</b>	15		
Unrestricted funds		549,259	363,830
Restricted funds		161,246	336,899
<b>TOTAL FUNDS</b>		<u>710,505</u>	<u>700,729</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 6 December 2023 and were signed on its behalf by:

  
Marie Cavanagh - Trustee

The notes form part of these financial statements

**Children in Northern Ireland****Statement of Cash Flows**  
**for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	39,722	153,060
Net cash provided by operating activities		<u>39,722</u>	<u>153,060</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(13,042)	(36,485)
Interest received		1,282	1,246
Net cash used in investing activities		<u>(11,760)</u>	<u>(35,239)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>27,962</u>	<u>117,821</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>619,797</u>	<u>501,976</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>647,759</u></u>	<u><u>619,797</u></u>

The notes form part of these financial statements

**Children in Northern Ireland**

**Notes to the Statement of Cash Flows**  
**for the Year Ended 31 March 2023**

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

	31.3.23	31.3.22
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	9,776	66,411
<b>Adjustments for:</b>		
Depreciation charges	21,265	19,228
Interest received	(1,282)	(1,246)
Decrease/(increase) in debtors	6,023	(29,324)
Increase in creditors	3,940	97,991
	<u>39,722</u>	<u>153,060</u>

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

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
<b>Net cash</b>			
Cash at bank	619,797	27,962	647,759
	<u>619,797</u>	<u>27,962</u>	<u>647,759</u>
<b>Total</b>	<u>619,797</u>	<u>27,962</u>	<u>647,759</u>

The notes form part of these financial statements

## **Children in Northern Ireland**

### **Notes to the Financial Statements** **for the Year Ended 31 March 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

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

Children in Northern Ireland Limited is constituted as a company limited by guarantee incorporated in Northern Ireland (NI032914). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

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

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

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

##### **(b) Funds**

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

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

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

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

##### **(c) Income recognition**

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

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

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

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

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

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

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

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

**(d) Expenditure recognition**

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

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

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

## **Children in Northern Ireland**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 March 2023**

#### **1. ACCOUNTING POLICIES - continued**

##### **Basis of preparing the financial statements**

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

##### **(e) Support costs allocation**

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

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

##### **(f) Tangible fixed assets**

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

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

Fixtures & Fittings	- 20% Straight Line
Computer Equipment	- 33% Straight Line

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

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

##### **(h) Financial Instruments**

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

##### **(i) Impairment**

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

## **Children in Northern Ireland**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 March 2023**

#### **1. ACCOUNTING POLICIES - continued**

##### **Basis of preparing the financial statements**

##### **(j) Provisions**

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

##### **(k) Leases**

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

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

##### **(l) Tax**

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

##### **(m) Going concern**

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

##### **(n) Judgements estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

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

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 1. ACCOUNTING POLICIES - continued

##### **Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

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

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

#### 2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	1,282	1,246

#### 3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Grants	943,624	825,311

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

	31.3.23	31.3.22
	£	£
DHSS&PS Childcare Unit (Core Grant)	77,106	77,106
SHSCT - Locality Development Officer	78,199	65,199
SPPG - Childrens Services Training	107,250	117,000
SPPG - Disability Awareness	19,443	-
Holiday Hunger	214,468	156,814
SPPG - Parentline	287,000	326,443
Dormant Accounts Fund NI	49,872	29,433
SPPG - Parent & Carer Engagement	64,286	11,857
SPPG - Parental Participation	46,000	11,500
Northern Ireland Office - Holiday Hunger	-	29,959

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 4. OTHER INCOME

	31.3.23	31.3.22
	£	£
Membership Fees	30,836	30,277
Rent and Service Charges	-	1,125
Room Hire and Catering	4,509	1,023
General Donations	112	142
Consultancy Fees	23,545	16,619
Training Income	60,900	46,322
	<u>119,902</u>	<u>95,508</u>

#### 5. RAISING FUNDS

##### Raising donations and legacies

	31.3.23	31.3.22
	£	£
Publications and Promotion	<u>31,667</u>	<u>21,345</u>

#### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Direct Charitable Expenditure	1,019,765	-	1,019,765
Governance	-	3,600	3,600
	<u>1,019,765</u>	<u>3,600</u>	<u>1,023,365</u>

#### 7. SUPPORT COSTS

	Governance costs £
Governance	<u>3,600</u>

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 8. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Auditors' Remuneration	2,000	2,000
Auditors' remuneration for non audit work	1,600	1,018
Depreciation - owned assets	21,265	19,228
	<u>21,265</u>	<u>19,228</u>

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### 10. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	486,969	435,844
Social security costs	34,644	31,768
Other pension costs	25,147	22,279
	<u>546,760</u>	<u>489,891</u>

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

	31.3.23	31.3.22
Management & Administration	<u>23</u>	<u>20</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.23	31.3.22
£60,001 - £70,000	<u>1</u>	<u>1</u>

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer, Policy Officer and Finance & Office Manager during the year totalled £221,267. (2022: £187,014)

**Children in Northern Ireland**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022	75,045	102,447	177,492
Additions	5,427	7,615	13,042
	<hr/>	<hr/>	<hr/>
At 31 March 2023	80,472	110,062	190,534
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2022	50,630	75,197	125,827
Charge for year	7,919	13,346	21,265
	<hr/>	<hr/>	<hr/>
At 31 March 2023	58,549	88,543	147,092
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2023	21,923	21,519	43,442
	<hr/>	<hr/>	<hr/>
At 31 March 2022	24,415	27,250	51,665
	<hr/>	<hr/>	<hr/>

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

	31.3.23	31.3.22
	£	£
Trade debtors	173,879	57,919
Parent Line NI	-	73,787
Locality Development Officer	-	17,150
Holiday Hunger	-	10,956
CST	-	26,750
Prepayments and accrued income	20,066	13,406
	<hr/>	<hr/>
	193,945	199,968
	<hr/>	<hr/>

**Children in Northern Ireland**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

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

	31.3.23	31.3.22
	£	£
Trade creditors	27,509	38,552
Social security and other taxes	10,699	12,910
Other creditors	3,860	3,262
Accruals and deferred income	41,755	22,354
Deferred Income	90,818	93,623
	<u>174,641</u>	<u>170,701</u>

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

	Unrestricted funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Fixed assets	14,223	29,219	43,442	51,665
Current assets	700,626	141,078	841,704	819,765
Current liabilities	(165,590)	(9,051)	(174,641)	(170,701)
	<u>549,259</u>	<u>161,246</u>	<u>710,505</u>	<u>700,729</u>

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 15. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	318,830	185,429	-	504,259
Designated	45,000	-	-	45,000
	<u>363,830</u>	<u>185,429</u>	<u>-</u>	<u>549,259</u>
<b>Restricted funds</b>				
Children's Services Training	6,516	(40)	(1,125)	5,351
SHSCT - Locality Development Officer	23,995	(352)	(75)	23,568
Family Support Consultant	19,031	(19,031)	-	-
Participation Network Families Matter	68,000	(68,000)	-	-
Participation (Self Funded)	34,193	(34,193)	-	-
Holiday Hunger	72,642	(55,360)	(699)	16,583
The Family Model	6,657	(1,577)	(5,080)	-
SPPG - Parentline	66,650	(28,021)	(10,805)	27,824
SPPG - Parent & Carer Engagement	7,057	16,928	-	23,985
SPPG - Parental Participation	6,678	11,509	2	18,189
Dormant Accounts Fund NI	153	(153)	-	-
Capital Equipment Fund	25,327	(13,890)	17,782	29,219
Disability Awareness	-	16,527	-	16,527
	<u>336,899</u>	<u>(175,653)</u>	<u>-</u>	<u>161,246</u>
<b>TOTAL FUNDS</b>	<u>700,729</u>	<u>9,776</u>	<u>-</u>	<u>710,505</u>

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	121,184	64,245	185,429
<b>Restricted funds</b>			
Core	77,106	(77,106)	-
Children's Services Training	107,250	(107,290)	(40)
SHSCT - Locality Development Officer	78,199	(78,551)	(352)
Family Support Consultant	-	(19,031)	(19,031)
Participation Network Families Matter	-	(68,000)	(68,000)
Participation (Self Funded)	-	(34,193)	(34,193)
Holiday Hunger	214,468	(269,828)	(55,360)
The Family Model	-	(1,577)	(1,577)
SPPG - Parentline	287,000	(315,021)	(28,021)
SPPG - Parent & Carer Engagement	64,286	(47,358)	16,928
SPPG - Parental Participation	46,000	(34,491)	11,509
Dormant Accounts Fund NI	49,872	(50,025)	(153)
Capital Equipment Fund	-	(13,890)	(13,890)
Disability Awareness	19,443	(2,916)	16,527
	<u>943,624</u>	<u>(1,119,277)</u>	<u>(175,653)</u>
<b>TOTAL FUNDS</b>	<u>1,064,808</u>	<u>(1,055,032)</u>	<u>9,776</u>

**Children in Northern Ireland**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	279,848	38,982	-	318,830
Designated	45,000	-	-	45,000
	<u>324,848</u>	<u>38,982</u>	<u>-</u>	<u>363,830</u>
<b>Restricted funds</b>				
Children's Services Training	5,347	7,997	(6,828)	6,516
SHSCT - Locality Development Officer	27,436	(2,037)	(1,404)	23,995
Family Support Consultant	19,031	-	-	19,031
Participation Network Families Matter	68,000	-	-	68,000
Participation (Self Funded)	34,193	-	-	34,193
Holiday Hunger	43,878	28,764	-	72,642
The Family Model	42,714	(36,057)	-	6,657
SPPG - Parentline	68,871	11,033	(13,254)	66,650
SPPG - Parent & Carer Engagement	-	7,057	-	7,057
SPPG - Parental Participation	-	7,690	(1,012)	6,678
Dormant Accounts Fund NI	-	2,982	(2,829)	153
Capital Equipment Fund	-	-	25,327	25,327
	<u>309,470</u>	<u>27,429</u>	<u>-</u>	<u>336,899</u>
<b>TOTAL FUNDS</b>	<u>634,318</u>	<u>66,411</u>	<u>-</u>	<u>700,729</u>

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	96,754	(57,772)	38,982
<b>Restricted funds</b>			
Core	77,106	(77,106)	-
Children's Services Training	117,000	(109,003)	7,997
SHSCT - Locality Development Officer	65,199	(67,236)	(2,037)
Holiday Hunger	186,773	(158,009)	28,764
The Family Model	-	(36,057)	(36,057)
SPPG - Parentline	326,443	(315,410)	11,033
SPPG - Parent & Carer Engagement	11,857	(4,800)	7,057
SPPG - Parental Participation	11,500	(3,810)	7,690
Dormant Accounts Fund NI	29,433	(26,451)	2,982
	<u>825,311</u>	<u>(797,882)</u>	<u>27,429</u>
<b>TOTAL FUNDS</b>	<u>922,065</u>	<u>(855,654)</u>	<u>66,411</u>

#### 16. CONTINGENT LIABILITIES

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

#### 17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

#### 18. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 19. POST BALANCE SHEET EVENTS

The Trustees have concluded the Covid-19 pandemic impact is a non-adjusting post balance sheet event.

#### 20. UNRESTRICTED FUNDS

In accordance with best practice the company directors have agreed a comprehensive reserves policy. As such this unrestricted fund is the result of the company's strategic objective to establish reserves which equate to six months of annual running costs. The aim is to provide sufficient funds to cover any working capital requirements associated with receiving grant funding in arrears, any unforeseen costs which may arise, as well as allowing for the payment of any liabilities which would arise should the company cease to operate. Although Children In Northern Ireland may not be in a position to maintain this level of reserves at a particular point in time, it will strive to achieve a reserve which equates to this level.

#### 21. DESIGNATED FUNDS

Designated funds are made up as follows -

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Fund Transfer £	Balance at 31 March 2023 £
Project continuation	40,000	-	-	-	40,000
Staff training	5,000	-	-	-	5,000
	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>

#### 22. WINDING UP

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

#### 23. SHARE CAPITAL

The Company is Limited by Guarantee and has no Share Capital

## **Children in Northern Ireland**

### **Detailed Statement of Financial Activities** **for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	1,282	1,246
<b>Charitable activities</b>		
Grants	943,624	825,311
<b>Other income</b>		
Membership Fees	30,836	30,277
Rent and Service Charges	-	1,125
Room Hire and Catering	4,509	1,023
General Donations	112	142
Consultancy Fees	23,545	16,619
Training Income	60,900	46,322
	<hr/>	<hr/>
	119,902	95,508
	<hr/>	<hr/>
<b>Total incoming resources</b>	1,064,808	922,065
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Publications and Promotion	31,667	21,345
<b>Charitable activities</b>		
Salaries and Pensions	486,969	435,844
Social security	34,644	31,768
Pensions	25,147	22,279
Insurance	5,868	5,432
Light and heat	4,259	6,308
Telephone	21,252	18,702
Stationery and Printing	4,481	4,783
Sundries	5,242	6,153
Training and Seminars	6,569	2,267
Recruitment	-	900
Property Rent and Upkeep	43,720	43,639
Room Hire and Catering	3,214	1,186
Postage	432	488
Computer Expenses	16,128	15,582
Motor and Travel expenses	7,645	2,559
Legal and professional & trainer fees	102,551	74,227
Carried forward	768,121	672,117

This page does not form part of the statutory financial statements

**Children in Northern Ireland**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	£	£
<b>Charitable activities</b>		
Brought forward	768,121	672,117
Bank Charges	169	216
Subscriptions	1,768	1,834
Internet	162	1,086
Project Delivery Costs	228,280	136,810
Fixtures and fittings	7,919	6,844
Computer equipment	13,346	12,384
	<hr/>	<hr/>
	1,019,765	831,291
 <b>Support costs</b>		
 <b>Governance costs</b>		
Auditors' Remuneration	2,000	2,000
Auditors' remuneration for non audit work	1,600	1,018
	<hr/>	<hr/>
	3,600	3,018
	<hr/>	<hr/>
Total resources expended	1,055,032	855,654
	<hr/>	<hr/>
Net income	9,776	66,411
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

**Children in Northern Ireland**

Northern Ireland - Charity number 101411

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# Annual return

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REGISTERED COMPANY NUMBER: NI032914 (Northern Ireland)  
REGISTERED CHARITY NUMBER: NIC101411

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2023**  
**for**  
**Children in Northern Ireland**  
**(A Company Limited by Guarantee)**

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

FRIDAY



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JNI

22/12/2023

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COMPANIES HOUSE

## **Children in Northern Ireland**

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**Children in Northern Ireland**

**Reference and Administrative Details**  
**for the Year Ended 31 March 2023**

**TRUSTEES**

Marie Cavanagh  
John Hunsdale  
Alison Beattie  
Brenda McQueen  
Bernard Hannaway  
Michele Janes  
Paul Morgan (appointed 28/4/2022)  
Colin Hayburn (appointed 24/4/2023)

**COMPANY SECRETARY**

Pauline Leeson

**REGISTERED OFFICE**

Unit 9  
40 Montgomery Road  
Belfast  
Co. Antrim  
BT6 9HL

**REGISTERED COMPANY  
NUMBER**

NI032914 (Northern Ireland)

**REGISTERED CHARITY  
NUMBER**

NIC101411

**AUDITORS**

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

**CHIEF EXECUTIVE**

Pauline Leeson, CBE

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Principal Activities**

The main activities of the Company are unchanged since last year and are principally to promote the preservation and protection of health and the personal development of children, without distinction of sex, race or of political, religious or other opinions, and the advancement of public education in child care associating the appropriate voluntary agencies with the object of improving the conditions of life for such children in Northern Ireland.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Strategies for Achieving Aims and Objectives**

In our latest Strategic Plan we outlined 3 strategic pillars to guide our work in the short to mid term:

##### **Influencing: Lobbying to ensure children are at the centre of decision making.**

1. CiNI will help shape policy and future Programmes for Government and proposed strategies for future delivery that are affordable and tangible.
2. CiNI will work with government to produce child friendly versions of policies.
3. CiNI will highlight emerging trends and engage with politicians to deepen their understanding of the complex issues which face children and young people.
4. CiNI will work with Government to encourage greater co-operation between Government Departments and an open and transparent budgeting process for children and young people is established.
5. CiNI will work with local government to ensure the voice and interests of children and young people inform community planning processes.
6. CiNI will integrate evidence from a range of sources to inform planning and decision making at all levels as the 'go to' source for child policy information in Northern Ireland.

##### **Learning: Capacity building across the sector and innovating best practice**

1. CiNI will develop a sector wide training needs analysis as a basis for a comprehensive menu of learning and development to increase the capacity and quality of services provided for children and young people.
2. CiNI will optimise digital software and tools to provide relevant, accessible knowledge and skills development in areas such as child development and child protection.
3. CiNI will gather information to forecast future trends and stimulate innovation to meet the emerging needs of children, young people and practitioners.
4. CiNI will promote the accreditation of social care staff who work with children and young people as a quality standard.
5. CiNI will support the joint working group with the Health and Social Care Trusts to drive cross-boundary training and co-operative working.
6. CiNI will source evidence and best practice to inform the development of practice and provision.

##### **Collaboration: Working with others to increase impact**

1. CiNI builds alliances to drive reform on issues affecting children and young people across education, justice, health, employment and the private sector.
2. The key Partnerships which CiNI chairs: Child Poverty Alliance and Children's Disability Strategic Alliance continue to make a demonstrable impact on policy.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **OBJECTIVES AND ACTIVITIES**

3. CiNI is positively contributing to systemic change in Northern Ireland through its membership of strategic partnerships such as the Children and Young People's Strategic Partnership & the Safeguarding Board for Northern Ireland.

#### **Public benefit** **Purposes**

1 To promote, develop and support the voluntary and community sector particularly those organisations offering services and support to children, young people and their families in Northern Ireland.

2. To promote the well being of children, young people and their families to improve their lives in Northern Ireland.

**The Trustees believe that both our purposes satisfy both elements of the public benefit requirement.**

Purpose 1- the direct benefits which flow from this purpose include a strong professional community of practice across the voluntary and community sector who are able to work effectively with Children and Young People. The benefits are demonstrated through feedback from member organisations and regular independent evaluation and monitoring of our services by DoH and SPPG. The beneficiaries of this purpose are voluntary and community sector organisations working with children, young people and their families living in Northern Ireland.

Purpose 2 - The direct benefit from this purpose include resources being directed towards activities and services that maximise benefits for all children. These benefits are demonstrated by evidence from government departments and statutory authorities in relation to policy commitments and resource allocation to children's services. The beneficiaries of this purpose are children, young people and their families living in Northern Ireland.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **FINANCIAL REVIEW**

##### **Financial position**

The company had net incoming resources for the year of £9,776 (2022: net incoming resources of £66,411). Unrestricted funds increased by £185,429, while restricted funds decreased by £175,653.

##### **Review of the Year**

In a year that has presented significant challenges for all of us, Children in Northern Ireland and the sector continued to provide quick and efficient responses to the needs of children and their families during Covid 19 pandemic.

We have worked with our community partners in Carrickfergus, Downpatrick, Limavady and Portadown and our Youth Advisory Group to continue our Right To Food campaign and empower communities to build a sustainable response to food insecurity.

We have expanded our Regional Parent Helpline to provide Discussion groups for Peer Support for Parents and set up a Parent Participation project with CYPSP

We developed animations on our work in Parentline and Training through the Digital Transformation project funded through Dormant Accounts

##### **Impact of Covid 19**

The organization continues to offer a blended service to members including online training and our food and activity programmes were able to offer activities face to face for both children and parents during holidays

##### **Influencing**

We hosted members Events as part of the Independent Review of Childrens Social Care Services. We undertook Parental Engagement for DOH for CSCR. We responded to policy consultations on *Minimum Age of Criminal Responsibility*; *NI Affairs Committee Inquiry on Effectiveness of Political Institutions*; completed country analysis for Eurochild and represented Children in Northern Ireland on DFC Anti - Poverty Strategy Co-Design Group and Disability Strategy Co-Design Group. Our work as Secretariat of the All Party Group for Children and Young People facilitated a meeting on children and families seeking asylum.

##### **Learning**

*Our wide range of learning and development courses across NI continue to expand with the continuation of contracts with local councils and Youth Justice Agency.*

##### **Collaboration**

We continue to service 6 Locality Groups in Southern Trust alongside CYPSP. We produces a School Uniform Recycling Toolkit for schools and hosted an event on emotional wellbeing and health with Southern and Northern Outcomes groups.

##### **Sustainability**

We continue to work with a range of public, private, statutory, governmental and voluntary trust bodies to support our work.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **Effectiveness**

Children in Northern Ireland continues to adapt to the changing environment to achieve impact and change for children, young people and their families

#### **Reserves policy**

The charity's policy is to retain a level of free reserves, which matches the needs of the organisation, both at the current time and in the foreseeable future. The reserves required should be sufficient to meet committed grant expenditure and the running costs for a period equivalent to six months annual expenditure. The charity will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

#### **FUTURE PLANS**

After close engagement with DFC Poverty and Disability Strategies, we will be working closely with NI Assembly on an Anti-Poverty Strategy as a priority to improve outcomes for children, young people and their families.

Our Regional Parenting Helpline, Parentline NI, will continue to provide support, guidance and advice to parents and carers with a particular focus on parental participation.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Children in Northern Ireland Limited is a company limited by guarantee without a share capital. It is governed by a Memorandum and Articles of Association and the liability of the members is limited to an amount not exceeding £10.

The Board of Directors meets on a quarterly basis.

##### **Related parties**

There were no related party transactions for the year ended 31 March 2023.

## **Children in Northern Ireland**

### **Report of the Trustees** **for the Year Ended 31 March 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Risk management**

The principles of good governance are embedded within all aspects of Children in Northern Ireland Limited operations with management and staff being keenly aware of the Boards responsibility of ensuring that the organisation protects itself from financial exposure and reputational damage, A close working relationship is maintained between the Board and management to ensure that operationally staff are aware of the standards required of them by the Board and the Board are always in a position to provide guidance and support to management in the discharge of their duties. This two way relationship is the key feature of Children in Northern Ireland Limited governance arrangements and is a key strength in the company.

A conscientious approach to ensuring that contractual project requirements are achieved has been maintained at all times both in the accounting period being reported on and since Children in Northern Ireland Limited's establishment. Very tight financial controls on expenditure and all financial commitments are maintained at all times and project staff have been trained and have become experienced in budgetary controls.in both these areas ie Project delivery and financial controls management all staff have established close working relationships with funding organisations to ensure all mandatory standards are consistently achieved. Board representatives also actively engage with funding bodies.

The Board, management and staff are fully aware that the nature of the work in which Children in Northern Ireland Limited is involved can bring with it a high level of scrutiny to ensure that all activities are fully compliant with funding requirements and, therefore, beyond reproach. The Board of Children in Northern Ireland Limited is, therefore, greatly reassured of the company's compliance with the highest of standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders' objectives and that funders' audits and vouching of financial expenditure and the statutory audit confirm compliance with both probity and regularity in the use of monies received.

#### **EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Children in Northern Ireland**

**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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

In so far as the trustees are aware:

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

**AUDITORS**

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 6 December 2023 and signed on its behalf by:



Pauline Leeson - Secretary

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Opinion**

We have audited the financial statements of Children in Northern Ireland (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Other information**

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

*In our opinion, based on the work undertaken in the course of the audit:*

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

*In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.*

## **Report of the Independent Auditors to the Members of Children in Northern Ireland**

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. In particular, we looked at where management made subjective judgements, for example in respect of accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management for risk of fraud.

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

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

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

Reviewing the financial statement disclosures and testing to supporting documentation;

Review of board meeting minutes of those charged with governance;

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

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

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

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

**Report of the Independent Auditors to the Members of  
Children in Northern Ireland**

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

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

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

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

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

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

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

6 December 2023

## Children in Northern Ireland

### Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	3				
Grants Receivable		-	943,624	943,624	825,311
Investment income	2	1,282	-	1,282	1,246
Other income	4	119,902	-	119,902	95,508
<b>Total</b>		<u>121,184</u>	<u>943,624</u>	<u>1,064,808</u>	<u>922,065</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	2,246	29,421	31,667	21,345
<b>Charitable activities</b>	6				
Direct Charitable Expenditure		(68,241)	1,088,006	1,019,765	834,309
Governance		1,750	1,850	3,600	-
<b>Total</b>		<u>(64,245)</u>	<u>1,119,277</u>	<u>1,055,032</u>	<u>855,654</u>
<b>NET INCOME/(EXPENDITURE)</b>		185,429	(175,653)	9,776	66,411
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		363,830	336,899	700,729	634,318
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>549,259</u></u>	<u><u>161,246</u></u>	<u><u>710,505</u></u>	<u><u>700,729</u></u>

The notes form part of these financial statements

**Children in Northern Ireland**

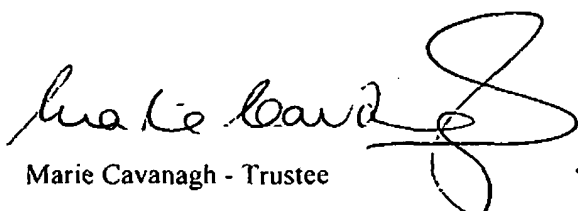
**Statement of Financial Position**

**31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>FIXED ASSETS</b>			
Tangible assets	11	43,442	51,665
<b>CURRENT ASSETS</b>			
Debtors	12	193,945	199,968
Cash at bank		647,759	619,797
		<u>841,704</u>	<u>819,765</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(174,641)	(170,701)
		<u>667,063</u>	<u>649,064</u>
<b>NET CURRENT ASSETS</b>			
		<u>710,505</u>	<u>700,729</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>710,505</u>	<u>700,729</u>
<b>NET ASSETS</b>		<u>710,505</u>	<u>700,729</u>
<b>FUNDS</b>	15		
Unrestricted funds		549,259	363,830
Restricted funds		161,246	336,899
<b>TOTAL FUNDS</b>		<u>710,505</u>	<u>700,729</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 6 December 2023 and were signed on its behalf by:

  
Marie Cavanagh - Trustee

The notes form part of these financial statements

**Children in Northern Ireland****Statement of Cash Flows**  
**for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	39,722	153,060
Net cash provided by operating activities		<u>39,722</u>	<u>153,060</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(13,042)	(36,485)
Interest received		1,282	1,246
Net cash used in investing activities		<u>(11,760)</u>	<u>(35,239)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>619,797</u>	<u>501,976</u>
Cash and cash equivalents at the end of the reporting period		<u><u>647,759</u></u>	<u><u>619,797</u></u>

The notes form part of these financial statements

**Children in Northern Ireland**

**Notes to the Statement of Cash Flows**  
**for the Year Ended 31 March 2023**

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

	31.3.23	31.3.22
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	9,776	66,411
<b>Adjustments for:</b>		
Depreciation charges	21,265	19,228
Interest received	(1,282)	(1,246)
Decrease/(increase) in debtors	6,023	(29,324)
Increase in creditors	3,940	97,991
	<u>39,722</u>	<u>153,060</u>

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

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
<b>Net cash</b>			
Cash at bank	619,797	27,962	647,759
	<u>619,797</u>	<u>27,962</u>	<u>647,759</u>
<b>Total</b>	<u>619,797</u>	<u>27,962</u>	<u>647,759</u>

The notes form part of these financial statements

## **Children in Northern Ireland**

### **Notes to the Financial Statements** **for the Year Ended 31 March 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

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

Children in Northern Ireland Limited is constituted as a company limited by guarantee incorporated in Northern Ireland (NI032914). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

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

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

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

##### **(b) Funds**

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

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

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

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

##### **(c) Income recognition**

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

**1. ACCOUNTING POLICIES - continued**

**Basis of preparing the financial statements**

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

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

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

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

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

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

**(d) Expenditure recognition**

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

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

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

## **Children in Northern Ireland**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 March 2023**

#### **1. ACCOUNTING POLICIES - continued**

##### **Basis of preparing the financial statements**

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

##### **(e) Support costs allocation**

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

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

##### **(f) Tangible fixed assets**

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

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

Fixtures & Fittings	- 20% Straight Line
Computer Equipment	- 33% Straight Line

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

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

##### **(h) Financial Instruments**

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

##### **(i) Impairment**

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

## **Children in Northern Ireland**

### **Notes to the Financial Statements - continued** **for the Year Ended 31 March 2023**

#### **1. ACCOUNTING POLICIES - continued**

##### **Basis of preparing the financial statements**

##### **(j) Provisions**

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

##### **(k) Leases**

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

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

##### **(l) Tax**

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

##### **(m) Going concern**

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

##### **(n) Judgements estimates and assumptions**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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

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

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 1. ACCOUNTING POLICIES - continued

##### **Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

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

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

#### 2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	1,282	1,246

#### 3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Grants	943,624	825,311

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

	31.3.23	31.3.22
	£	£
DHSS&PS Childcare Unit (Core Grant)	77,106	77,106
SHSCT - Locality Development Officer	78,199	65,199
SPPG - Childrens Services Training	107,250	117,000
SPPG - Disability Awareness	19,443	-
Holiday Hunger	214,468	156,814
SPPG - Parentline	287,000	326,443
Dormant Accounts Fund NI	49,872	29,433
SPPG - Parent & Carer Engagement	64,286	11,857
SPPG - Parental Participation	46,000	11,500
Northern Ireland Office - Holiday Hunger	-	29,959
	<u>943,624</u>	<u>825,311</u>

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 4. OTHER INCOME

	31.3.23	31.3.22
	£	£
Membership Fees	30,836	30,277
Rent and Service Charges	-	1,125
Room Hire and Catering	4,509	1,023
General Donations	112	142
Consultancy Fees	23,545	16,619
Training Income	60,900	46,322
	<u>119,902</u>	<u>95,508</u>

#### 5. RAISING FUNDS

##### Raising donations and legacies

	31.3.23	31.3.22
	£	£
Publications and Promotion	<u>31,667</u>	<u>21,345</u>

#### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Direct Charitable Expenditure	1,019,765	-	1,019,765
Governance	-	3,600	3,600
	<u>1,019,765</u>	<u>3,600</u>	<u>1,023,365</u>

#### 7. SUPPORT COSTS

	Governance costs £
Governance	<u>3,600</u>

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 8. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Auditors' Remuneration	2,000	2,000
Auditors' remuneration for non audit work	1,600	1,018
Depreciation - owned assets	21,265	19,228
	<u>21,265</u>	<u>19,228</u>

#### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### 10. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	486,969	435,844
Social security costs	34,644	31,768
Other pension costs	25,147	22,279
	<u>546,760</u>	<u>489,891</u>

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

	31.3.23	31.3.22
Management & Administration	<u>23</u>	<u>20</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.23	31.3.22
£60,001 - £70,000	<u>1</u>	<u>1</u>

The key management personnel of the charity comprise of the Chief Executive and Senior management team. The salaries paid to key management personnel being the Chief Executive Officer, Policy Officer and Finance & Office Manager during the year totalled £221,267. (2022: £187,014)

**Children in Northern Ireland**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022	75,045	102,447	177,492
Additions	5,427	7,615	13,042
	<hr/>	<hr/>	<hr/>
At 31 March 2023	80,472	110,062	190,534
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2022	50,630	75,197	125,827
Charge for year	7,919	13,346	21,265
	<hr/>	<hr/>	<hr/>
At 31 March 2023	58,549	88,543	147,092
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2023	21,923	21,519	43,442
	<hr/>	<hr/>	<hr/>
At 31 March 2022	24,415	27,250	51,665
	<hr/>	<hr/>	<hr/>

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

	31.3.23	31.3.22
	£	£
Trade debtors	173,879	57,919
Parent Line NI	-	73,787
Locality Development Officer	-	17,150
Holiday Hunger	-	10,956
CST	-	26,750
Prepayments and accrued income	20,066	13,406
	<hr/>	<hr/>
	193,945	199,968
	<hr/>	<hr/>

**Children in Northern Ireland**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

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

	31.3.23	31.3.22
	£	£
Trade creditors	27,509	38,552
Social security and other taxes	10,699	12,910
Other creditors	3,860	3,262
Accruals and deferred income	41,755	22,354
Deferred Income	90,818	93,623
	<u>174,641</u>	<u>170,701</u>

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

	Unrestricted funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Fixed assets	14,223	29,219	43,442	51,665
Current assets	700,626	141,078	841,704	819,765
Current liabilities	(165,590)	(9,051)	(174,641)	(170,701)
	<u>549,259</u>	<u>161,246</u>	<u>710,505</u>	<u>700,729</u>

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 15. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
<b>Unrestricted funds</b>				
General fund	318,830	185,429	-	504,259
Designated	45,000	-	-	45,000
	<u>363,830</u>	<u>185,429</u>	<u>-</u>	<u>549,259</u>
<b>Restricted funds</b>				
Children's Services Training	6,516	(40)	(1,125)	5,351
SHSCT - Locality Development Officer	23,995	(352)	(75)	23,568
Family Support Consultant	19,031	(19,031)	-	-
Participation Network Families Matter	68,000	(68,000)	-	-
Participation (Self Funded)	34,193	(34,193)	-	-
Holiday Hunger	72,642	(55,360)	(699)	16,583
The Family Model	6,657	(1,577)	(5,080)	-
SPPG - Parentline	66,650	(28,021)	(10,805)	27,824
SPPG - Parent & Carer Engagement	7,057	16,928	-	23,985
SPPG - Parental Participation	6,678	11,509	2	18,189
Dormant Accounts Fund NI	153	(153)	-	-
Capital Equipment Fund	25,327	(13,890)	17,782	29,219
Disability Awareness	-	16,527	-	16,527
	<u>336,899</u>	<u>(175,653)</u>	<u>-</u>	<u>161,246</u>
<b>TOTAL FUNDS</b>	<u>700,729</u>	<u>9,776</u>	<u>-</u>	<u>710,505</u>

**Children in Northern Ireland**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	121,184	64,245	185,429
<b>Restricted funds</b>			
Core	77,106	(77,106)	-
Children's Services Training	107,250	(107,290)	(40)
SHSCT - Locality Development Officer	78,199	(78,551)	(352)
Family Support Consultant	-	(19,031)	(19,031)
Participation Network Families Matter	-	(68,000)	(68,000)
Participation (Self Funded)	-	(34,193)	(34,193)
Holiday Hunger	214,468	(269,828)	(55,360)
The Family Model	-	(1,577)	(1,577)
SPPG - Parentline	287,000	(315,021)	(28,021)
SPPG - Parent & Carer Engagement	64,286	(47,358)	16,928
SPPG - Parental Participation	46,000	(34,491)	11,509
Dormant Accounts Fund NI	49,872	(50,025)	(153)
Capital Equipment Fund	-	(13,890)	(13,890)
Disability Awareness	19,443	(2,916)	16,527
	<u>943,624</u>	<u>(1,119,277)</u>	<u>(175,653)</u>
<b>TOTAL FUNDS</b>	<u><u>1,064,808</u></u>	<u><u>(1,055,032)</u></u>	<u><u>9,776</u></u>

**Children in Northern Ireland**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2023**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	279,848	38,982	-	318,830
Designated	45,000	-	-	45,000
	<u>324,848</u>	<u>38,982</u>	<u>-</u>	<u>363,830</u>
<b>Restricted funds</b>				
Children's Services Training	5,347	7,997	(6,828)	6,516
SHSCT - Locality Development Officer	27,436	(2,037)	(1,404)	23,995
Family Support Consultant	19,031	-	-	19,031
Participation Network Families Matter	68,000	-	-	68,000
Participation (Self Funded)	34,193	-	-	34,193
Holiday Hunger	43,878	28,764	-	72,642
The Family Model	42,714	(36,057)	-	6,657
SPPG - Parentline	68,871	11,033	(13,254)	66,650
SPPG - Parent & Carer Engagement	-	7,057	-	7,057
SPPG - Parental Participation	-	7,690	(1,012)	6,678
Dormant Accounts Fund NI	-	2,982	(2,829)	153
Capital Equipment Fund	-	-	25,327	25,327
	<u>309,470</u>	<u>27,429</u>	<u>-</u>	<u>336,899</u>
<b>TOTAL FUNDS</b>	<u>634,318</u>	<u>66,411</u>	<u>-</u>	<u>700,729</u>

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	96,754	(57,772)	38,982
<b>Restricted funds</b>			
Core	77,106	(77,106)	-
Children's Services Training	117,000	(109,003)	7,997
SHSCT - Locality Development Officer	65,199	(67,236)	(2,037)
Holiday Hunger	186,773	(158,009)	28,764
The Family Model	-	(36,057)	(36,057)
SPPG - Parentline	326,443	(315,410)	11,033
SPPG - Parent & Carer Engagement	11,857	(4,800)	7,057
SPPG - Parental Participation	11,500	(3,810)	7,690
Dormant Accounts Fund NI	29,433	(26,451)	2,982
	<u>825,311</u>	<u>(797,882)</u>	<u>27,429</u>
<b>TOTAL FUNDS</b>	<u>922,065</u>	<u>(855,654)</u>	<u>66,411</u>

#### 16. CONTINGENT LIABILITIES

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

#### 17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

#### 18. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

## Children in Northern Ireland

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 19. POST BALANCE SHEET EVENTS

The Trustees have concluded the Covid-19 pandemic impact is a non-adjusting post balance sheet event.

#### 20. UNRESTRICTED FUNDS

In accordance with best practice the company directors have agreed a comprehensive reserves policy. As such this unrestricted fund is the result of the company's strategic objective to establish reserves which equate to six months of annual running costs. The aim is to provide sufficient funds to cover any working capital requirements associated with receiving grant funding in arrears, any unforeseen costs which may arise, as well as allowing for the payment of any liabilities which would arise should the company cease to operate. Although Children In Northern Ireland may not be in a position to maintain this level of reserves at a particular point in time, it will strive to achieve a reserve which equates to this level.

#### 21. DESIGNATED FUNDS

Designated funds are made up as follows -

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Fund Transfer £	Balance at 31 March 2023 £
Project continuation	40,000	-	-	-	40,000
Staff training	5,000	-	-	-	5,000
	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>

#### 22. WINDING UP

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

#### 23. SHARE CAPITAL

The Company is Limited by Guarantee and has no Share Capital

## **Children in Northern Ireland**

### **Detailed Statement of Financial Activities** **for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Deposit account interest	1,282	1,246
<b>Charitable activities</b>		
Grants	943,624	825,311
<b>Other income</b>		
Membership Fees	30,836	30,277
Rent and Service Charges	-	1,125
Room Hire and Catering	4,509	1,023
General Donations	112	142
Consultancy Fees	23,545	16,619
Training Income	60,900	46,322
	<hr/>	<hr/>
	119,902	95,508
	<hr/>	<hr/>
<b>Total incoming resources</b>	1,064,808	922,065
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Publications and Promotion	31,667	21,345
<b>Charitable activities</b>		
Salaries and Pensions	486,969	435,844
Social security	34,644	31,768
Pensions	25,147	22,279
Insurance	5,868	5,432
Light and heat	4,259	6,308
Telephone	21,252	18,702
Stationery and Printing	4,481	4,783
Sundries	5,242	6,153
Training and Seminars	6,569	2,267
Recruitment	-	900
Property Rent and Upkeep	43,720	43,639
Room Hire and Catering	3,214	1,186
Postage	432	488
Computer Expenses	16,128	15,582
Motor and Travel expenses	7,645	2,559
Legal and professional & trainer fees	102,551	74,227
Carried forward	768,121	672,117

This page does not form part of the statutory financial statements

**Children in Northern Ireland**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	£	£
<b>Charitable activities</b>		
Brought forward	768,121	672,117
Bank Charges	169	216
Subscriptions	1,768	1,834
Internet	162	1,086
Project Delivery Costs	228,280	136,810
Fixtures and fittings	7,919	6,844
Computer equipment	13,346	12,384
	<hr/>	<hr/>
	1,019,765	831,291
 <b>Support costs</b>		
 <b>Governance costs</b>		
Auditors' Remuneration	2,000	2,000
Auditors' remuneration for non audit work	1,600	1,018
	<hr/>	<hr/>
	3,600	3,018
	<hr/>	<hr/>
<b>Total resources expended</b>	1,055,032	855,654
	<hr/>	<hr/>
<b>Net income</b>	9,776	66,411
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements