

Company Registration Number: NI034750
Charity Number: NIC101573

Community Advice Craigavon Limited
(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2023

Daly Park & Company Ltd
Chartered Accountants
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Community Advice Craigavon Limited
(A company limited by guarantee, not having a share capital)
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Community Advice Craigavon Limited

(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees	Martin Brian Stevenson Kieran Gerard McGeough Hazel Ruth Craig Maria McVeigh Nicola Lorraine Cinnamon Adrian James McParland
Company Secretary	Maria McVeigh
Charity Number in Northern Ireland	NIC101573
Company Registration Number	NI034750
Registered Office	Mount Zion House Edward Street Lurgan Craigavon Co. Armagh BT66 6DB Northern Ireland
Principal Address	Portadown Health & Care Centre Tavanagh Avenue Portadown Craigavon BT62 3BU Northern Ireland
Independent Examiner	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland
Principal Bankers	Danske Bank 45-48 High Street Portadown Co. Armagh BT62 1LB Northern Ireland

Community Advice Craigavon Limited
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Community Advice Craigavon Limited present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

To benefit the community of Craigavon, Portadown and Lurgan areas by the advancement of education, the prevention or relief of poverty, the advancement of health and the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

We provide advice, information and advocacy to help people with problems they face and we campaign to improve policies and practices that affect peoples' lives. Our service is free, confidential, independent and impartial. We are committed to justice and equality and opposed to discrimination and its effects.

In addition to this, the charity continues to campaign to improve the practices and policies which affect people's lives.

Structure, Governance and Management

Structure

Community Advice Craigavon Limited is a company limited by guarantee governed by its Memorandum and Articles of Association. The company was recognised as a charity by the Charity Commission of Northern Ireland under the registration number NIC101573 in February 2015.

In the event of the charity being wound up, the liability in the respect of the guarantee is limited to £1 per member of the charity. The company is under the control of the directors who are, therefore, acting trustees for the charity.

Review of Activities, Achievements and Performance

Community Advice Craigavon Limited achievements and performance is captured through our progress reports and ultimately through our Annual Report. This has been another extremely busy year for the organisation. Our focus has been on supporting our community in an increasingly severe economic climate with the impact that increasing levels of poverty has had on vulnerable individuals and families.

During the past year we dealt with more than 21,500 issues, including welfare benefits advice and appeals casework, housing law, employment rights, consumer protection, immigration, money and debt advice casework, community care and family and relationship matters. These cases generated for clients more than £4,000,000 in additional income, backdated payments on appeal and discretionary waivers.

We have continued to develop and maintain effective partnership and collaborative working relationships which have helped us make a difference to many individuals both in short term and longer term solutions for the difficulties they have faced. This includes our longstanding partnership work with Macmillan Cancer Support, which allows us to run a dedicated advice project for people experiencing cancer with a presence in the Mandeville unit at Craigavon hospital, our ABC wide debt service helping people experiencing the financial pressure brought on by debt, our work with the Southern Health & Social Care Trust which enables us to deliver a dedicated 'in-reach' advice clinic at the Bluestone Unit at Craigavon hospital where advisers can help mentally unwell inpatients and provide follow up support upon discharge and our continued relationship with the national charity Citizens Advice which allows us to offer a means for clients to access specialist pension guidance from Pension-wise face to face in our local offices.

We continue to work closely with our advice colleagues in Armagh to develop the best model for delivery of advice

Community Advice Craigavon Limited

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

across the Armagh, Banbridge and Craigavon council area. The impact of the current economic crisis, together with cuts to community and voluntary funding continues to bring into sharp focus the role of voluntary advice services like ours, while we try and ensure our public benefit requirement is fulfilled and our service places clients at the centre of everything we do. We have set out in our Annual Report stories and feedback from clients about how our service has made a difference to their lives.

Financial Review

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements. The organisation generated a surplus of £9,707 in the current financial year.

Reserves Policy

The charity's policy is to achieve a level of resources which matches the needs of the organisation both at the current time and in the foreseeable future. The free reserves required should be sufficient to cover six months unrestricted expenditure. The Trustees feel that these levels of reserves are essential to enable the Charity to continue to provide its activities for the foreseeable future. The Reserves Policy is an integral part of the charity's planning, budget and forecasts.

Financial Results

At the end of the financial year the company has assets of £231,111 (2022 - £232,685) and liabilities of £17,821 (2022 - £29,102). The net assets of the company have increased by £9,707.

Reference and Administrative details

Appointment of acting Trustees / Directors

As described in the Articles of Association a new director may be eligible for appointment if 21 days before the annual general meeting, written notice is deposited with the registered office of the intended proposal, signed by a member and signed by the person being proposed, so as to indicate his / her willingness to be elected.

Trustee Induction and Training

New trustees are briefed on their legal obligation under charity and company law, the content of the Memorandum and Articles of Association, the Board and decision making processes and recent financial performance of the charity. Trustees are encouraged to view the Charities Commission website so as to gain a full understanding of trustee roles and responsibilities.

Public benefit statement

The Trustees believe that each of our purposes satisfy both elements of the public benefit requirement. Purpose One – the advancement of education The direct benefits which flow from this purpose include: Training of Volunteers from the area of benefit. Education of people from the area of benefit as to their rights in relation to those areas of NI legislation which directly affects them. People from the area of benefit will not suffer through a lack of knowledge or an inability to express themselves. These benefits will be evidenced through: The number of volunteers trained each year Feedback from clients who use our services This purpose does not give rise to any harm. Purpose Two – the protection and preservation of health The direct benefits which flow from this purpose include: Claiming welfare benefits for those who have a physical or mental disability. Maximising the income of all clients who are in need. Reducing the levels of stress and anxiety of those in the area of benefit. Providing quality advice to those in ill health. Providing a signposting service to specialist organisations for those needing them. Providing quality advice to all those in the area of benefit who are in distress due to the impact of NI legislation. These benefits will be evidenced by: Amount of yearly benefit maximisation recorded by Craigavon District Citizens Advice Bureau. The numbers of people from the area of benefit using our service. Feedback from the people in the area of benefit. This purpose does not give rise to any harm. Purpose Three – the relief of poverty, sickness and distress The direct benefits which flow from this purpose include: Maximising the income of all clients who are in need due to poverty sickness and distress. Reducing the levels of stress and anxiety of those in the area of benefit. Providing quality advice on managing debt and claiming welfare benefits, tax relief and other practical support to those in poverty, ill health and distress. Helping clients overcome fuel and food poverty. Providing a signposting service to specialist organisations for those needing them. Providing quality advice and advocacy to all those in the area of benefit who are in distress due to the impact of NI legislation. These benefits will be evidenced by: the amount of yearly income generated for clients recorded by Craigavon District Citizens Advice Bureau. The amount of debt managed for clients recorded by the bureau. The number of clients in the area of benefit using the service. Feedback from the clients who use of service and other stakeholders. This purpose does not give rise to any harm. The beneficiaries of these purposes are those people residing in the Craigavon District Area and across Northern Ireland. A private benefit to Trustees may arise as a result of ongoing training in Good Governance, Finance, and HR. Through this training Trustees gain skills and experience which are transferrable to other settings. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries. A private benefit to individual volunteers may arise as a result of their basic training. Volunteers gain skills and experience which are transferable to other settings. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries.

Community Advice Craigavon Limited
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2023

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Martin Brian Stevenson
Kieran Gerard McGeough
Hazel Ruth Craig
Maria McVeigh
Nicola Lorraine Cinnamond
Adrian James McParland

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Maria McVeigh

Compliance with Sector-Wide Legislation and Standards

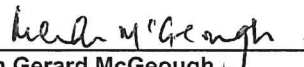
The company engages pro-actively with legislation, standards and codes which are developed for the sector. Community Advice Craigavon Limited subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 20 December 2023 and signed on its behalf by:



Nicola Lorraine Cinnamond
Trustee



Kieran Gerard McGeough
Trustee

Community Advice Craigavon Limited

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES AND DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

General responsibilities

The trustees, who are also directors of Community Advice Craigavon Limited for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors 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) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". 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 company and of the net income or expenditure of the company for that period.

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

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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

Trustees' declaration on unaudited financial statements

In relation to the financial statements comprising the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes:

The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the charity will continue in operation.

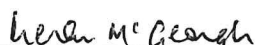
The trustees confirm that they have made available to Daly Park & Company Ltd, Chartered Accountants, all the company's accounting records and provided all the information, books and documents necessary for the compilation of the financial statements.

The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the financial year ended 31 March 2023.

Approved by the Board of Trustees on 20 September 2023 and signed on its behalf by:



Nicola Lorraine Cinnamond
Trustee



Kieran Gerard McGeough
Trustee

Community Advice Craigavon Limited

(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF COMMUNITY ADVICE CRAIGAVON LIMITED

We have examined the financial statements of the company for the financial year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this 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 company and the company's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The company's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The company's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

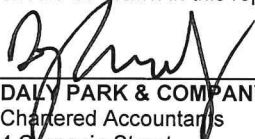
We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



DAILY PARK & COMPANY LTD
Chartered Accountants
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Date: 20/11/23.....

Community Advice Craigavon Limited
(A company limited by guarantee, not having a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Incoming Resources							
Voluntary Income	4.1	229,021	205,904	434,925	227,755	204,042	431,797
Investments	4.2	9	-	9	-	-	-
Total incoming resources		229,030	205,904	434,934	227,755	204,042	431,797
Resources Expended							
Charitable activities	5.1	212,780	212,447	425,227	181,171	218,678	399,849
Net incoming/outgoing resources before transfers		16,250	(6,543)	9,707	46,584	(14,636)	31,948
Gross transfers between funds		(6,543)	6,543	-	(18,336)	18,336	-
Net movement in funds for the financial year		9,707	-	9,707	28,248	3,700	31,948
Reconciliation of funds:							
Total funds beginning of the year	14	171,917	31,666	203,583	143,669	27,966	171,635
Total funds at the end of the year		181,624	31,666	213,290	171,917	31,666	203,583

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Community Advice Craigavon Limited
(A company limited by guarantee, not having a share capital)
Company Number: NI034750
BALANCE SHEET
as at 31 March 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	10	5,957	5,584
Current Assets			
Debtors	11	53,829	62,285
Cash at bank and in hand		171,325	164,816
		225,154	227,101
Creditors: Amounts falling due within one year	12	(17,821)	(29,102)
Net Current Assets		207,333	197,999
Total Assets less Current Liabilities		213,290	203,583
Funds			
Restricted funds		31,666	31,666
General fund (unrestricted)		181,624	171,917
Total funds	14	213,290	203,583

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

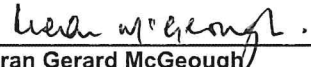
For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Approved by the Board of Trustees and authorised for issue on 20 December 2023 and signed on its behalf by


Nicola Lorraine Cinnamond
Trustee


Kieran Gerard McGeough
Trustee

Community Advice Craigavon Limited

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

1. GENERAL INFORMATION

Community Advice Craigavon Limited is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is Mount Zion House, Edward Street, Lurgan, Craigavon, Co. Armagh, BT66 6DB, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small company.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

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.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	- 25% Straight line
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Community Advice Craigavon Limited
(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

continued

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

The company is a charitable company with all surpluses used for charitable purposes. For this reason exemption from corporation tax has been received from HM Revenue & Customs.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

4. INCOME

4.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
ABC Council	189,456	-	189,456	189,520
SH & SCT	20,253	-	20,253	19,485
ABC Financial Inclusion	-	16,052	16,052	3,878
Welfare Reform Support	10,000	82,754	92,754	92,754
Macmillan Cancer Support	-	44,569	44,569	49,506
Department for Communities	1,500	-	1,500	-
CA Training & CANI	5,812	-	5,812	6,750
Advice NI	2,000	62,529	64,529	69,904
	<u>229,021</u>	<u>205,904</u>	<u>434,925</u>	<u>431,797</u>

4.2 INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Bank Interest	9	-	9	-
	<u>9</u>	<u>-</u>	<u>9</u>	<u>-</u>

5. EXPENDITURE

5.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Charitable Activities	-	347,007	78,220	425,227	399,849
	<u>-</u>	<u>347,007</u>	<u>78,220</u>	<u>425,227</u>	<u>399,849</u>

Community Advice Craigavon Limited
(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

continued

5.2 SUPPORT COSTS

Charitable Activities	2023	2022
£	£	£
Legal & Professional Costs	11,964	1,682
Premises & Office Costs	62,052	49,806
Other Costs	3,066	3,032
Accountancy	1,047	720
Finance Costs	91	44
	<u>78,220</u>	<u>55,284</u>

6. ANALYSIS OF SUPPORT COSTS

	2023	2022
	£	£
Legal & Professional Costs	11,964	1,682
Premises & Office Costs	62,052	49,806
Other Costs	3,066	3,032
Accountancy	1,047	720
Finance Costs	91	44
	<u>78,220</u>	<u>55,284</u>

7. NET INCOMING RESOURCES

	2023	2022
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	4,015	7,916
Amortisation of grants receivable	-	(2,803)
	<u>4,015</u>	<u>5,113</u>

8. INVESTMENT AND OTHER INCOME

	2023	2022
	£	£
Amortisation of capital grants received	-	2,803
Bank interest	9	-
	<u>9</u>	<u>2,803</u>

9. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2023	2022
	£	£
Wages and salaries	314,379	304,950
Social security costs	20,358	21,023
Pension costs	8,255	13,479
	<u>342,992</u>	<u>339,452</u>

Community Advice Craigavon Limited
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2023

continued

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2022	97,569	97,569
Additions	4,388	4,388
At 31 March 2023	101,957	101,957
Depreciation		
At 1 April 2022	91,985	91,985
Charge for the financial year	4,015	4,015
At 31 March 2023	96,000	96,000
Net book value		
At 31 March 2023	5,957	5,957
At 31 March 2022	5,584	5,584

11. DEBTORS

	2023 £	2022 £
Prepayments and accrued income	53,829	62,285

12. CREDITORS

Amounts falling due within one year

	2023 £	2022 £
Taxation and social security costs	16,921	19,895
Accruals and deferred income	900	9,207
	17,821	29,102

13. RESERVES

	2023 £	2022 £
At the beginning of the year	203,583	171,635
Surplus for the financial year	9,707	31,948
At the end of the year	213,290	203,583

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2021	143,669	27,966	171,635
Movement during the financial year	28,248	3,700	31,948
At 31 March 2022	171,917	31,666	203,583
Movement during the financial year	9,707	-	9,707
At 31 March 2023	181,624	31,666	213,290

Community Advice Craigavon Limited

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

continued

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
Restricted funds					
Macmillan Cancer Support	-	44,569	44,569	-	-
Welfare Reform Support	31,666	82,754	82,754	-	31,666
ABC Financial Inclusion	-	16,052	19,930	3,878	-
Advice NI	-	62,529	65,194	2,665	-
	<u>31,666</u>	<u>205,904</u>	<u>212,447</u>	<u>6,543</u>	<u>31,666</u>
Unrestricted funds					
General Funds	171,917	229,030	212,780	(6,543)	181,624
Total funds	<u>203,583</u>	<u>434,934</u>	<u>425,227</u>	<u>-</u>	<u>213,290</u>

15. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

16. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examination fee of £900 (2022 - £792). An amount of £75 was also paid to Daly Park & Company Ltd for the completion and filing of the charity's Confirmation statement with Companies House during the current financial year.

17. TRUSTEE REMUNERATION

The trustees did not receive nor did they waive any remuneration during the current financial year. (2022 - £nil).

A company, in which one of the trustees is materially interested in as both a directors and shareholder, provided professional services in relation to payroll bureau services to the charity during the current financial year and was paid £1,920 (2022 - £912).