

NIACRO

Northern Ireland · Charity number 101599

Details

Status Received

Registered 2015-10-09

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

Contact

Address N I A C R O
4-8 Amelia Street
Belfast
Bt2 7gs
BT2 7GS

Phone 02890320157

Email niacro@niacro.co.uk

Website www.niacro.co.uk

Activities

Purposes: The Charity's objects ('Objects') are specifically restricted to the following: i. To alleviate need and disadvantage through the provision of services, assistance, advocacy and representation to care for, resettle and rehabilitate offenders and ex-offenders, alleged offenders, persons who may be at risk of becoming offenders and to care for the victims of crime and the families of such categories of person. ii. To work for the prevention and reduction of crime for the benefit of the public in Northern Ireland. Nothing in the articles authorises an application of the property of the charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and/or section 2 of the Charities Act 2011 and/ or section 2 of the Charities Act (Northern Ireland) 2008.

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: Accommodation/housing, Advice/advocacy/information, Community development, Counselling/support, Criminal justice, Education/training, Human rights/equality, Research/evaluation, Volunteer development, Welfare/benevolent, Youth development

Who the charity helps: Adult training, Asylum seekers/refugees, Children (5-13 year olds), Community safety/crime prevention, Ethnic minorities, Ex-offenders and prisoners, General public, Homelessness, Men, Mental health, Parents, Preschool (0-5 year olds), Tenants, Unemployed/low income, Victim support, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£5,565,062	£5,545,686	£-766,393	127

Trustees

Name	Role	Appointed
Mr Conor Murray		
Mr Justin Kouame		
Mr Les Allamby		
Mr Mark Walker		
Mr Paul Farrell		
Mr Tony Glover		
Ms Claire Martin		
Ms Helen Dunn		
Ms Janet Wray		
Ms Roisin Muldoon		

NIACRO

Northern Ireland - Charity number 101599

Accounts

Company Registration No NI 018121
Charity Registration No NIC101599

NIACRO
(A Company Limited by Guarantee)

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

NIACRO
(LIMITED BY GUARANTEE)

YEAR ENDED 31 MARCH 2025

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Reference and Administration Details of the Charity, its Directors and Advisors for the year ended 31 March 2025

Directors

Directors during the year ended 31 March 2025, were as follows:

Les Allamby, Chair
Majella McCloskey, Vice Chair and Finance and Audit Sub-Committee
Tony Glover, Treasurer, Finance and Audit Sub-Committee
Mark Walker, Finance and Audit Sub-Committee
Helen Dunn, Finance and Audit Sub-Committee
Paul Farrell
Conor Murray
Bob Zeller - appointed in January 2024 and resigned in August 2024
Justin Kouame - appointed in January 2024
Janet Wray - appointed in January 2024
Roisin Muldoon - appointed in January 2024
Claire Martin - appointed November 2024

Company Registration Number NI 018121

Charity Registration Number NIC101599

Registered Office: Amelia House, 4 Amelia Street BT2 7GS

Recognition by HMRC Number XN 48280

Company Secretary: Fiona Greene

Chief Executive Officer: Fiona Greene

Independent Auditors: Miscampbell and Co (6 Annadale Avenue, Belfast BT7 3JH)

Bankers: Danske Bank (Donegal Square West, Belfast BT1 6JS)

Solicitors: Norman Shannon & Co Solicitors (3-5 Union Street, Belfast BT1 2 JF)

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Directors' Report for year ended 31 March 2025

The Directors (Executive Committee) submit their report and the Audited Accounts of the Company for the year ended 31st March 2025. Below we set out the required standards/Directors' responsibilities.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare the financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Directors are required to:

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

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006, and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102). 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.

Principal Activities

The Charity's objects as stated in its documentation are:

- I. To alleviate need and disadvantage through the provision of services, assistance, advocacy and representation to care for, resettle and rehabilitate offenders and ex-offenders, alleged offenders, persons who may be at risk of becoming offenders and to care for the victims of crime and the families of such categories of person.
- II. To work for the prevention and reduction of crime for the benefit of the public in Northern Ireland.

The Directors have reviewed the statements made in the application to the Charity Commission in relation to the Public Benefit test and confirm its continuing relevance.

Organisational Mission statement - The principal activities of NIACRO are to reduce crime and its impact on people and communities. To deliver its objectives NIACRO has in place a five year Corporate Plan 2024-2029 which has priorities under the following 5 Strategic Areas:

- . Crime reduction through support
- . Safer and inclusive communities
- . Reduction of young people entering the criminal justice system
- . Insight driven change
- . An effective and efficient organisation

Below under the heading Objectives, Activities, Achievements and Performances we detail our achievements for the year.

Structure, Governance and Management

NIACRO was established and registered as a charity in 1970, became a Company Limited by Guarantee in 1984 and most recently has been registered with the NI Charity Commission since October 2015.

Appointment of Executive Committee - NIACRO is governed by its Executive Committee which is elected from the organisation's membership. Annually members are invited to nominate from that group individuals to serve on the Committee by election through postal ballot. Governing documents provide for co-optation of up to four individuals if agreed by the Executive Committee. Initial tenure is for three years at which point members stand down and are subject to re-election. As a matter of good practice members rarely serve more than nine years on the Committee.

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Executive Committee Induction and Training - New members are provided with an induction programme and materials that brief them as to their roles and responsibilities and their legal obligations under charity and company law. They are advised of the role of the Committee and the consultative and decision-making processes operational in the organisation. They are also advised of the corporate and operational planning cycles as well as the annual programme of meetings. Strategic documents in relation to governance, sub committees and core procedures and policies are also available in an induction pack. All members are encouraged to attend regular briefing events on services and key policy considerations and bi-ennially the Executive conducts an externally led review of its performance. Committee members are also required to undertake safeguarding training that covers their safe-guarding responsibilities as trustees, the legal and policy context of safeguarding, regulatory requirements for the organisation, and the procedures that should place.

Organisational Structure - The Executive Committee ensures good governance of the organisation by setting its strategic objectives and policy direction through its Strategic Planning cycle. It monitors progress of the Operational Business Plan quarterly with a focus on adverse variances. The Committee meets 6 times per year. A standing Finance, Audit and Risk Committee (FARC) chaired by the Treasurer supports this and meets 4 times each year. In addition to the office bearer roles of Chair, Vice-Chair and Treasurer, there are Executive Committee Champions for Safeguarding, Volunteering and Succession Planning. The Chief Executive Officer, appointed by the Committee, manages the day-to-day operations of the organisation. To facilitate decision-making and organisational efficiency the CEO has delegated authority in relation to a range of agreed matters.

Related parties - NIACRO is an independent organisation and therefore conducts its business on that basis. NIACRO to be effective works closely with its members and external stakeholders to achieve its core objectives. NIACRO has in place a range of robust policies including Conflicts of Interests, Whistleblowing, Fraud Prevention and Reporting, Safeguarding and Risk Management.

Overview of Impact -

During 2024/25 the total numbers of people and families accessing our services grew from 7,080 to 7,710 and we supported 50,183 visits through our Northern Ireland Prison Service (NIPS) funded Visitor Centres Services. This continued demand on services, coupled with an ever-challenging financial context across the third sector saw the senior leadership team focus on securing funding for existing services e.g. a successful Visitor Centre tender, as well as exploring opportunities to grow in areas in response to the people who use our services.

During the final quarter of the 2024/25 financial year a further successful funding application to the UK Shared Prosperity Fund was made for the third and final year of the fund, and we worked closely with NICVA and other suppliers to the fund to ensure future continuity of our vital employability programme SkillSET.

Throughout this year Niacro continued to work on improving policy and practice through a comprehensive body of consultation responses, delivery and input to events and seminars, strategic engagement with statutory bodies and fora, as well as proactive influencing on future funding streams.

In September 2024 the Justice Minister published a draft Justice Bill, including reform of the Rehabilitation of Offenders Order 1978. We welcomed the draft bill and prepared a detailed written submission for the purposes of giving evidence to the Committee for Justice. Our submission included a call for the introduction of an amendment to raise the minimum age of criminal responsibility in Northern Ireland, because at 10 years old it is too young and remains out with international child rights recommendations.

As the team delivered the large service portfolio of 27 programmes we maintained a focus on our people and our Investors in People Gold status through investment in training and development, commitment to staff wellbeing and staff engagement events. During the year we completed our IT upgrade project to support our operations, staff connectivity and certification as a Cyber-Essentials organisation and introduced a new secure telephone and communication system which maximises our new platforms and is helping staff say better connected to service users and each other.

During the 2024/25 as well as delivering the extensive range of services to families, children and people with a criminal record the Niacro team continued to take innovative strides to collaborate and drive improvements in organisational quality including:

- Becoming a Living Wage Employer
- Developing and delivering CPD Training programmes
- Launching our long-term social value partnership with CGI

The Niacro team remained focussed on delivery, engagement and collaboration as well as supporting each other to live out the Niacro values every day.

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Overview of Impact

Crime Reduction Through Support

We will support people affected by crime and imprisonment by through the provision of bespoke, co-produced and trauma-informed services bespoke co-produced and trauma-informed services to build confidence aiding successful resettlement.

4,264 people received tailored, trauma-informed supports in 2024/25 as follows:

- 249 young men (aged 16–30) were supported through Aspire Community Engagement to build resilience and reduce risk of paramilitary or criminal involvement.
- 167 young men (aged 16–30) under Probation supervision were supported through Aspire Mentoring, helping those most at risk of paramilitary or criminal involvement build resilience and healthier coping strategies.
- 112 women were supported to navigate and move beyond the criminal justice system through the Connections service.
- 1,079 families of people in prison received emotional and practical support through Family Links.
- 49 people in Hydebank Wood College and Women’s Prison received Family Links+ support, helping those with limited or no family contact strengthen relationships and cope with challenges.
- 482 people received debt and money management support through FAMM, helping individuals and families impacted by imprisonment or community sentences.
- 745 people engaged with SkillSET’s employability support and training, leading to 185 people securing employment.
- 74 people received mentoring from Transitions, a service for adults facing significant and complex challenges after release from custody.
- 50,183 visits to Visitor Centres, including 9,458 children visits, at Northern Ireland’s three prisons, delivering hospitality, childcare, information and welcome services.

Safer and Inclusive Communities

We will work in partnership and support those with lived experience of the criminal justice system, and others affected by crime, to achieve and

- 166 people were supported through APAC ASB & STEM to prevent homelessness linked to anti-social behaviour or intimidation.
- 1,190 people received services from Base 2 with crisis intervention, support, and mediation for those at risk of violence or exclusion.
- 106 people were supported through Belong2, providing tailored support and cultural competence training for foreign nationals and minority ethnic groups in the justice system.
- 34 people received 156 Counselling sessions delivered in partnership with Ascertain.
- 413 people received Disclosure Advice on sharing conviction information with employers, colleges, and other institutions.
- 578 people who have been victims of paramilitary-style violence were supported with mentoring and counselling through the Insync service.
- 212 people received specialist Welfare Advice tailored to those in contact with the criminal justice system.

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Overview of Impact

Reduction of Young People Entering the Criminal Justice System

We will help prevent children and young people entering the criminal justice system by delivering early intervention services as well as working to influence the development of diversionary approaches.

847 children and young people were supported in 2024/25 as follows:

- 73 families with children (aged 8–13) facing significant difficulties received intensive support through CAPS (Southern HSC Trust).
- 209 families in Belfast and 197 families in the Southern HSC Trust were supported through EISS, providing early help before statutory intervention.
- 173 children impacted by imprisonment were supported through Family Links Children.
- 327 families accessed early intervention support via the Family Support Hub (Craigavon & Banbridge).
- Weekly visits to young people in Lakewood Secure Care Centre took place, to provide advocacy and support through the Independent Representation (IR) Scheme.
- 41 young people in care were befriended and supported by volunteers through the Independent Visitors Scheme.

Insight Driven Change

We will effect meaningful change through service user-based research, influencing, and awareness.

1. Strategic Influencing & Sector Leadership

- Youth Justice: CYPSP Youth Offending Sub-Group; Strategic Framework for Youth Justice.
- Restorative Practice: Restorative Practice Forum (Co-Chair), and DoJ Restorative Justice Working Group.
- Justice System Reform: ASFO Chair, Single Community Order Consultation Group, DoJ/DfC ASB Expert Group, and Northern Ireland Prison Service VCSE Forum.
- Cross-Sector Collaboration: NICVA Joint Forum; NICVA Economic Inactivity Group; Belfast VCSE Advisory Panel; and Dept of Health Workstream 9 on Family Support; Co-Chair of the Homeless Prevention Forum.
- Consultation submissions included:
 - Response to DoJ Call for Views on Victims and Witness Strategy 2025-30
 - Response to Dept for Communities Equality Assessment Consultation on Anti-Social Behaviour Housing Proposals
 - Response to Dept for Communities consultation on Fuel Poverty Strategy
 - Response to YJA draft Corporate Plan
 - Response to Dept of Health consultation re passporting to help with health costs under Universal Credit
 - Contribution to external review of the SPAR Evolution approach
 - NICVA workshop in relation to VCSE sectoral response to Dept for Education proposal to increase age for participation in education and training from 16 to 18, bringing our service user experience
 - Submission for Public Accounts Committee on Inquiry into Re-Offending developed and forwarded in preparation for hearing on 10 April 2025 in conjunction with Extern
 - Submission for Justice Committee on Justice Bill was developed in preparation for committee meeting 8 May 2025.

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Overview of Impact

2. Research & Evidence-Based Advocacy

- Restorative Justice Project in partnership with Victim Support NI.
- Finalised reports on:
 - Ethnic Minority Experiences in the Criminal Justice System.
 - Financial Impact of Imprisonment on Families.
- Supported academic research via Family Links and Visitor Centres, including a PhD study on prisoner visitation.
- Provided input to DoJ research on cross-departmental approaches to reducing offending, helping shape future strategy and Programme for Government delivery.

3. Effective Public Engagement

- Publishing our new Strategy 2024–2029 and Annual Impact Report.
- Celebrating 20 years of CAPS at our 2024 AGM, with video and presentations.
- Delivering a submission to the Public Accounts Committee Inquiry into Reducing Adult
- Hosting and participating in events:
 - Prisoner engagement event with the Justice Minister.
 - ASFO network meeting at Maghaberry Visitor Centre.
 - NIPS VCSE Forum hosted at Niacro.
 - All-Island Women in Justice panel hosted by NI Prison Service.
 - NICVA/Labour Market Presentation in SkillSET partnerships.
 - Legal Aid Panel at the Long Gallery hosted by Law Society.
- Delivering presentations and workshops on:
 - The experience of Ethnic minority children in the Criminal Justice System
 - Single Community Order legislation (with CLC, Include Youth, VOYPIC).
 - Homeless Prevention Forum

Overview of Impact

An Effective and Efficient Organisation

We will remain resilient and agile, using our resources efficiently and effectively to deliver quality, innovative and value for money service
Our people

- Events Planning Group meetings took place to support with delivery of staff development day in May 2025 including staff recognition awards.
- Training Plan developed and delivered by internal Training Working Group. Our training spans a wide range of policy and strategic delivery areas, including governance, safeguarding, mental health and wellbeing, data and IT, and health and safety.
- 2 Volunteer recognition events took place.
- There were 127 members of staff and 30 volunteers at the end of the 2024/25 year.

Quality Standards and Compliance

- Additional appointed person for Safeguarding Adults in place
- We continued to meet and implement Year 3 of our IIP Action Plan as we worked towards re-accreditation in July 2025.
- We achieved accreditation as a fair employer under the Belfast Business Promise (Belfast City Council).
- Work was progressed on re-accreditation of Investing in Volunteering and Investing in Children awards.

Business Development

- Funding application for Family Links completed
- Funding application for NIPS SkillSET
- Funding application for Core Grant Completed
- Funding Application for UKSPF for SkillSET completed
- Successful tender for Visitor Centre service

The Centre for Development provided the following qualifications:

- Accessing Benefits Supporting People with Benefit Issues During Custody and On Release, CPD training
- Recruiting People with Convictions in Northern Ireland, Disclosure training, CPD training
- Supporting Women Through and Beyond the CJS, SFJ award.
- Debt and Prison, CPD Training

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Funding

A Full set of Financial Results and Audited Accounts are set out later in this report, including a full list of our funders. Allocation of funding across the organisation's strategic areas:

Children and Young People	£1 030 182	19%
Adults in Prison and the Community	£3 044 418	55%
Families Affected by Imprisonment	£1 273 473	22%
Fundraising and Governance	£ 197 613	4%
	£5 545 686	100%

RESULTS

The following is a summary for the year 2024/25.

	Balance at 01-Apr-24 £	Surplus/(deficit) 31-Mar-25 £	Balance at 31-Mar-25 £
Projects	462,104	(5,488)	456,616
Contingency Fund (Appendix 46)	1,580,921	24,865	1,605,785
Project Account Accumulation Fund	2,043,025	19,377	2,062,401
Administration Account	-	-	-
	2,043,025	19,377	2,062,401

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Risk management

The Executive Committee oversees the regular review of risks. The CEO provides an update of live risks to the Finance, Audit and Risk Committee in the quarterly reporting framework and this is then summarised at Committee meetings. An overarching register of key risks is maintained, which allocates risk ownership and details the likely impact on NIACRO if risks materialised, as well as mitigating actions in progress. NIACRO has in place an internal audit service to deliver ongoing independent assurance on the effectiveness of the system internal controls, risk management and governance.

VAT- A comprehensive review of our VAT status in light of HMRC Brief 10/2022 VAT – business and non-business activities - has been completed and recommendations have been implemented.

Insurance for the Directors of the Company – The Company has purchased insurance to indemnify its Directors against potential legal actions which they may face while carrying out their duties.

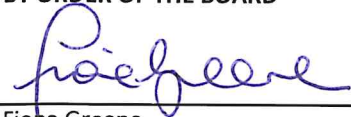
Investment Policy- The Executive Committee with the advice from the Finance, Audit and Risk Committee has considered the most appropriate policy of investing funds and has decided on a mixture of accounts; current, deposit and investment accounts in line with ethical considerations. This ensures the requirements to generate a return on investment. The Finance, Audit & Risk Committee review the investment practice quarterly.

Reserves Policy- The NIACRO Reserves Policy is based on the need to cover current risks and to maintain the delivery of current objectives. An in-year feature has been the need to have liquid cash to fund the process of payment in arrears by funders. The target is to hold £2.4 million of reserves, to include the cost of redundancies, provision of notice to staff and the wind-up costs associated with programmes. The Executive will approve any use of reserves. The Reserves Policy will be reviewed annually. Exceptionally the policy may require adjustments during the year if there are material changes to the risks NIACRO faces or its business plan.

AUDITORS

Miscampbell & Co offer themselves for re-appointment in accordance with an elective resolution made under Section 386(1) of the Companies Act 2006.

BY ORDER OF THE BOARD



Fioha Greene
Secretary

Date :- 17 October 2025

NIACRO
(LIMITED BY GUARANTEE)

INDEPENDENT AUDITORS REPORT TO THE MEMBERS
ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of NIACRO, for the year ended 31 March 2025 which comprise of, administration account, the statement of financial activities, the balance sheet, the cashflow statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standards applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 March 2025 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' report thereon. The directors are responsible for the other information contained within the Annual Report. 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.

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.

Opinion on other matters prescribed by the Companies Act 2006

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

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

INDEPENDENT AUDITORS REPORT TO THE MEMBERS CONT'D

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the 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 directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Company and management.

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

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Company is complying with those frameworks by making enquiries of management to understand how the Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- Identification of related parties;
- Making enquiries of management regarding where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place within the company to mitigate the risk of fraud and non-compliance with laws and regulations;
- To address the risk of fraud, override of controls and non-compliance with laws and regulations, we performed analytical procedures to identify any unusual or unexpected related party relationships, tested journal entries to identify unusual transactions, investigated any significant or unusual transactions and assessed whether judgements and assumptions made in determining the accounting estimates were suggestive of potential bias.

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INDEPENDENT AUDITORS REPORT TO THE MEMBERS CONT'D

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. This description forms part of our Auditors' Report.

The purpose of our audit work and to whom we owe our responsibilities

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 audit work has been undertaken so that we might state to the 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 Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan R Bethel (Senior Statutory Auditor)
For and on behalf of Miscampbell & Co.
Chartered Accountants and
Statutory Auditors
Date:-17 October 2025

6 Annadale Avenue
Belfast
BT7 3JH

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ADMINISTRATION ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	<u>2025</u>	<u>2024</u>
	£	£
INCOME		
Department of Justice	265,738	265,738
Transfer to Deferred Credit (Capital Expenditure)	-	-
Sundry Income	1,193	-
Donations	159	50
Membership Fees	20	40
Service Charges to Project Accounts	371,246	313,390
Bank Interest Received	<u>5</u>	<u>-</u>
TOTAL INCOME C/FWD	<u><u>638,362</u></u>	<u><u>579,218</u></u>

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ADMINISTRATION ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
INCOME - BALANCE B/FWD:		638,362		579,218
DEDUCT EXPENDITURE				
Staff Costs	333,177		339,683	
Travel Expenses	873		90	
Telephone	20,551		19,100	
Printing /Publicity Materials	17,890		3,129	
Recruitment Costs	7,491		35,125	
Computer Hardware	43,514		40,330	
Computer Software	16,446		13,884	
Computer Consumables & Maintenance	65,568		32,283	
Insurance	35,705		33,129	
Miscellaneous Expenses	1,754		1,338	
Conferences & Staff Training	30,433		14,629	
Membership & Library Fees	2,022		1,038	
Professional Fees	43,489		26,645	
Auditors Remuneration (Internal & External)	17,400		16,900	
Bank Charges	2,048		1,915	
Depreciation Charge for the Year	1,399		4,931	
Deferred Credit Released as Income	(1,399)		(4,931)	
		<u>638,362</u>		<u>579,218</u>
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE, FOR THE YEAR C/FWD		<u>-</u>		<u>-</u>
BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR		<u>-</u>		<u>-</u>
BALANCE FORWARD AT 31 MARCH 2025		<u>-</u>		<u>-</u>

NIACRO
(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted Funds	Restricted Funds	Notes	Total 2025 £	Total 2024 £	
<u>INCOMING RESOURCES</u>						
Donations Legacies and Similar Incoming Resources						
Grants from Statutory Agencies	-	265,738		265,738	265,738	
Income from Voluntary Agencies	-	-		-	16,329	
Investment Income	34,545	-		34,545	32,509	
Donations & Membership	48,060	-		48,060	90	
<u>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</u>						
Activities in Furtherance of the Charity's Objectives						
Charitable Trusts & Foundations	-	392,191		392,191	445,223	
Services Income	281,450	-		281,450	281,753	
Grants from Statutory Agencies	-	4,543,078		4,543,078	4,053,942	
Total Incoming Resources	12	364,055	5,201,007	12	5,565,062	5,095,584
<u>RESOURCES EXPENDED</u>						
Fundraising Costs	-	118,174		118,174	109,273	
Governance Costs	-	79,439		79,439	75,433	
<u>CHARITABLE EXPENDITURE</u>						
Cost of Activities in Furtherance of the Charity's Objectives						
Children and Young People	-	1,030,182		1,030,182	950,929	
Adults in Prison and the Community	8,462	3,035,956		3,044,418	2,747,911	
Families Affected by Imprisonment	341,705	931,768		1,273,473	1,132,161	
Total Resources Expended		350,167	5,195,519		5,545,686	5,015,707
Net Income/(Expenditure) For Year		13,888	5,488		19,376	79,877
Transfer from Contingency Reserve		-	-		-	-
Fund Balances Brought Forward at 01/04/24		1,580,918	462,107		2,043,025	1,963,148
Fund Balances Carried Forward at 31/03/25	19	1,594,806	467,595	19	2,062,401	2,043,025

The notes on pages 20 to 28 form an integral part of these financial statements

NIACRO
(LIMITED BY GUARANTEE)

ADMINISTRATION ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

	<u>2025</u>	<u>2024</u>
	£	£
RECONCILIATION		
Deferred Credit Released as Income	4,931	4,931
Depreciation Charge for Year	<u>(4,931)</u>	<u>(4,931)</u>
BALANCE PER INCOME & EXPENDITURE ACCOUNT	<u><u>-</u></u>	<u><u>-</u></u>

NIACRO
(LIMITED BY GUARANTEE)

FINANCIAL YEAR ENDED 31 MARCH 2025

CONTINUING OPERATIONS

There have been no significant changes in the activities of the company and ongoing activities continued steadily throughout the year. The company will continue to seek to expand those of its activities where definite need is established.

TOTAL RECOGNISED GAINS AND LOSSES

The Company has no recognised gains or losses other than the deficit or surplus for the two financial years.

NOTE OF HISTORICAL COST PROFITS AND LOSSES

These accounts are prepared under the historical cost basis.

RESTRICTED FUNDS

Restricted funds are used for the specific purpose as required by the donor. Expenditure is allocated to such funds as per letters of offer which include an element of support costs.

UNRESTRICTED FUNDS

Unrestricted funds are available to use at the directions of management in furtherance of the objectives of the charity.

SUPPORT COSTS

Those support costs which cannot be allocated directly to an area of activity have been allocated on the same basis as expenditure incurred in undertaking an activity. The total of costs so far allocated in the year was £120,320.

FUNDRAISING COSTS

Fundraising costs comprise an allocation of staff and senior management costs plus overheads in connection with generating funding for the organisation.

GOVERNANCE COSTS

Governance costs include the cost of audits and production of the annual report together with an allocation of staff and senior management costs plus overheads.

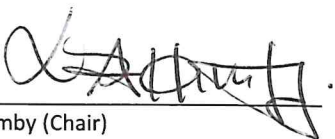
NIACRO
(LIMITED BY GUARANTEE)

BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2025

	<u>NOTES</u>	<u>2025</u>		<u>2024</u>	
		£	£	£	£
FIXED ASSETS					
Tangible	13		772,121		772,247
Leased	14		949		1,897
			<u>773,070</u>		<u>774,144</u>
CURRENT ASSETS					
Debtors & Prepayments	4	771,981		560,773	
Bank Deposit Account		1,283,640		1,503,586	
Cash in Hand		103		103	
		<u>2,055,724</u>		<u>2,064,462</u>	
Creditors: Amounts falling due within one year	5		<u>(677,760)</u>		<u>(684,241)</u>
NET CURRENT (LIABILITIES)/ASSETS			<u>1,377,964</u>		<u>1,380,221</u>
			2,151,034		2,154,365
Creditors: Amounts falling due after one year	6		-		(1,001)
PROVISION FOR LIABILITIES AND CHARGES					
Deferred Credit	10		(88,633)		(110,339)
			<u>2,062,401</u>		<u>2,043,025</u>
REPRESENTED BY:					
Projects Accumulated Fund (All Projects)	19		<u>2,062,401</u>		<u>2,043,025</u>
			<u>2,062,401</u>		<u>2,043,025</u>

The financial statements were approved by the Board of the Executive Committee on 17 October 2025 and signed on its behalf by


Tony Glover (Treasurer)


Les Allamby (Chair)

The notes on pages 20 to 28 form a integral part of these financial statements

NIACRO
(LIMITED BY GUARANTEE)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	<u>2025</u>		<u>2024</u>	
	£	£	£	£
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES (NOTE 15)		(149,757)		(109,460)
RETURNS ON INVESTMENT AND SERVICING OF FINANCE				
Interest Received	<u>34,545</u>		<u>32,509</u>	
Net Cash Flows from Investments and Servicing of Finance		34,545		32,509
CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT				
Payments for Fixed Assets	(103,675)		(40,315)	
Capital Grants Received	<u>-</u>		<u>-</u>	
		<u>(103,675)</u>		<u>(40,315)</u>
NET CASH INFLOW / (OUTFLOW) BEFORE FINANCING		(218,887)		(117,266)
FINANCING				
Finance Lease Payments	<u>(1,059)</u>		<u>(938)</u>	
		<u>(1,059)</u>		<u>(938)</u>
INCREASE / (DECREASE) IN CASH (NOTE 16)		<u><u>(219,946)</u></u>		<u><u>(118,204)</u></u>

The notes on pages 20 to 28 form an integral part of these financial statements

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2025

NOTE 1 GENERAL INFORMATION

The Association was incorporated on 6 September 1984 as a company limited by guarantee and not having a share capital. The principal activities are the provision of charitable services, particularly to those who have previously offended or are at risk of offending and their families.

The company is a private limited Company, by guarantee, incorporated in Northern Ireland. The address of its registered office is Amelia House, 4 Amelia Street BT2 7GS. NIACRO has been registered with the NI Charity Commission since October 2015.

NOTE 2 The service charges on projects are calculated to make an appropriate contribution to the costs of the central services provided to projects.

NOTE 3 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

NIACRO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

At the date of transition, no adjustments/restatements were required.

NIACRO reported a cash flow decrease of £219,946 (Page19), 2024:- decrease of £118,204 and has letters of offer in place on which basis the charity is a going concern.

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Association's accounts.

(a) Income

Income is derived mainly from contracts, service level agreements and grants but includes some public donations.

Funds are not recognised until they have been received or when the conditions for their receipt have been complied with and there is reasonable assurance that the funds are forthcoming. Funds are recognised in the income and expenditure accounts so as to match them with expenditure towards which they are intended to contribute. Funds which contribute towards specific expenditure on fixed asset are transferred to a deferred credit account and released to the projects accounts over the expected useful lives of the assets.

(b) Expenditure

Expenditure is dealt with on the accruals basis.

(c) Taxation

As a registered charity, the Association is not liable to either Income Tax or Corporation Tax.

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2025

(d) Tangible Fixed Assets and Depreciation

Tangible Fixed Assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the cost of the Fixed Assets over the period of their useful lives, the principal rates being as follows,

Tenant Improvements	Written off over 12 years
Fixtures & Fittings	Written off over 12 years
Motor Vehicles	Written off over 4 years
Computer & Office Equipment	Written off over 3 years
Leased Motor Vehicles & Equipment	Written off over 3 years
Premises at Amelia Street	Written off over 25 years

Land is not depreciated

(e) Stock

Stock is valued at the lower of cost and net realisable value.

(f) Deferred Tax

No Deferred Tax liability is provided for in these accounts because the Association is a Registered Charity and it is not liable to pay any Corporation Tax.

(g) Pension Costs

The pension costs charged in the financial statements represent the contribution payable by the company during the year. The regular cost of providing retirement pensions and related benefits pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

(h) Leased Assets

The costs of fixed assets acquired under finance leases are capitalised and depreciation is charged in accordance with the depreciation policy. The capitalised value is calculated at the lower of the future minimum leasing payment discounted where appropriate, and the market price of the asset for outright purchase as reduced by any government capital grant receivable. The capital element of future leasing commitments is included in the accounts as obligations under finance leases and the interest element of leased payments is charged to the income and expenditure account on a straight line basis over the period of the leases. Rentals applicable to operating leases are written off as incurred.

(i) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing these financial statements, the directors have had to make the following judgements:
- Determine whether there are indicators of impairment of the company's tangible and intangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

Other key sources of estimation uncertainty.

- Tangible fixed assets (see note 13) are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In reassessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life the asset and projected disposal values.

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2025

NOTE 4 DEBTORS & PREPAYMENTS

	<u>2025</u>	<u>2024</u>
	£	£
Accrued Income and Prepayments	771,981	560,773
	<u>771,981</u>	<u>560,773</u>

NOTE 5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2025</u>	<u>2024</u>
	£	£
Trade Creditors	242,275	78,339
Accruals and Deferred Income	315,915	493,903
Finance Lease Creditor	912	970
Other Creditors	118,659	111,029
	<u>677,760</u>	<u>684,241</u>

NOTE 6 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	<u>2025</u>	<u>2024</u>
	£	£
Finance Lease Creditor	-	1,001
	<u>-</u>	<u>1,001</u>

NOTE 7 EMPLOYEES

The average numbers of employees within the Association during the year were:-

	<u>2025</u>	<u>2024</u>
Administration	10	11
Project Staff	101	104
Others	16	15
	<u>127</u>	<u>130</u>

Their total remuneration for the year was:-

	<u>2025</u>	<u>2024</u>
	£	£
Wages & Salaries	3,487,557	3,234,969
Social Security Costs	305,627	304,322
Pensions	211,251	201,697
	<u>4,004,435</u>	<u>3,740,988</u>

No remuneration was paid to directors during the year (2023 - Nil).

Senior Employees Emoluments :-

	<u>2025</u>	<u>2024</u>
£70,001 - £80,000	-	-
£80,001 - £90,000	1	1
£90,001 - 100,000	-	-

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2025

NOTE 8 PENSION COSTS

The company operates a defined contribution pension scheme in respect for employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £211,251 (2024: £201,697).

NOTE 9 SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION IS STATED

	<u>2025</u>	<u>2024</u>
	£	£
After charging:		
Depreciation	104,749	78,043
Auditors remuneration - External	10,200	8,400
After crediting:		
Bank interest receivable	34,545	32,509
Deferred credit released as income	21,706	28,062

NOTE 10 DEFERRED CREDIT

	<u>2025</u>	<u>2024</u>
	£	£
Balance at 1 April 2024	110,339	138,401
Received in year ended 31 March 2024	-	-
	<u>110,339</u>	<u>138,401</u>
Released as income	(21,706)	(28,062)
Balance at 31 March 2025	<u><u>88,633</u></u>	<u><u>110,339</u></u>

NOTE 11 SHARES

The company is limited by guarantee without having a share capital.

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2025

NOTE 12 REVENUE AND CAPITAL GRANTS INCOME DURING YEAR

	<u>2025</u>		<u>2024</u>
	£		£
All Island Fund in partnership with IPRT	3,350		-
Belfast City Council	-		14,400
Belfast Health & Social Care Trust	82,742		90,703
Charles Hayward Foundation	-		6,250
Children in Need	-		34,690
Construction Industry Training Board NI	34,902		30,032
Department for Communities (Advice NI)	86,846		88,277
Department of Justice	418,904		404,829
Dept of Health (SPPG)	242,898		230,024
Dept of Health Mental Health/The Community Foundation	12,926		50,512
Garfield Weston	-		50,000
Glasspool Charity Trust	49,332		-
Joseph Rowntree Charitable Trust	-		8,907
LFT Charitable Trust	7,851		9,380
MEDF	26,858		22,333
Nationwide Foundation	11,420		38,221
Northern Ireland Prison Service	905,181		845,603
Probation Board for Northern Ireland	1,022,503		989,038
Public Health Agency	532,703		450,626
Red Cross	1,000		-
South Eastern Health & Social Care Trust	21,113		23,750
Southern Health & Social Care Trust	150,775		129,507
St Stephen's Green Trust	14,015		13,106
Swire Charitable Trust	-		20,000
The Austin & Hope Pilkington Trust	800		4,200
The Gallaher Trust	44,627		-
The Housing Executive	443,479		411,233
The National Lottery - People & Communities	144,836		108,709
The National Lottery - Dormant Accounts Funds NI	28,254		31,845
UK Shared Prosperity Fund	901,109		642,853
Voluntary Agencies	-		13,366
VocTech Trust	-		6,766
Western Health & Social Care Trust	12,583		12,072
	<u>5,201,006</u>		<u>4,781,232</u>
Services Income	281,450	281,753	
Donations, Membership Fees & Other Income	48,061	90	
Investment Income	<u>34,545</u>	<u>32,509</u>	
	364,056		314,352
Total	<u><u>5,565,062</u></u>		<u><u>5,095,584</u></u>

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

NOTE 13 TANGIBLE FIXED ASSETS

<u>Cost</u>	<u>Motor Vehicles</u>	<u>Computers & Office Equipment</u>	<u>Tenant Improvements</u>	<u>Fixtures & Fittings</u>	<u>Headquarters Computers & Office Equipment</u>	<u>Land & Buildings</u>	<u>Total</u>
Balance at 01/04/24	-	18,842	13,140	45,748	339,355	1,632,783	2,049,867
Additions	-	-	-	6,006	97,670	-	103,676
Disposals	-	(11,282)	-	-	(93,210)	-	(104,492)
Balance at 31/3/25	-	7,560	13,140	51,754	343,815	1,632,783	2,049,051
Depreciation							
Balance at 1/4/24	-	18,842	7,985	22,923	307,762	920,109	1,277,620
Charge for year	-	-	795	4,211	50,705	48,090	103,801
Disposals	-	(11,282)	-	-	(93,210)	-	(104,492)
Balance at 31/3/25	-	7,560	8,780	27,134	265,257	968,199	1,276,930
Net Book Value							
At 31/3/25	-	-	4,360	24,619	78,558	664,584	772,121
At 31/3/24	-	-	5,155	22,825	31,593	712,674	772,246

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 MARCH 2025

NOTE 14 LEASED ASSETS

	<u>Equipment</u>	<u>Total</u>
COST		
Balance at 1/4/24	35,208	35,208
Additions	-	-
Disposals	-	-
Balance at 31/3/25	<u>35,208</u>	<u>35,208</u>
DEPRECIATION		
Balance at 1/4/24	33,311	33,311
Charge for Year	948	948
Disposals	-	-
Balance at 31/3/25	<u>34,259</u>	<u>34,259</u>
NET BOOK VALUE		
At 31 March 2025	<u>949</u>	<u>949</u>
At 31 March 2024	<u>1,897</u>	<u>1,897</u>

NOTE 15 RECONCILIATION OF SURPLUS/(DEFICIT) TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	<u>2025</u>	<u>2024</u>
	£	£
Surplus/(Deficit) - Projects	<u>19,376</u>	<u>79,877</u>
	19,376	79,877
Deferred Credit released	(21,706)	(28,062)
Depreciation/Loss on sale	104,749	78,043
Decrease /(Increase) in Debtors	(211,208)	(205,893)
Increase/(Decrease) in Creditors	<u>(6,423)</u>	<u>(916)</u>
	(115,212)	(76,951)
Less Returns on Investment & Servicing of Finance	(34,545)	(32,509)
	<u>(149,757)</u>	<u>(109,460)</u>

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2025

NOTE 16 RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	<u>2025</u>	<u>2024</u>
	£	£
Increase/(Decrease) in Cash	(219,946)	(118,204)
Finance Lease Creditor Payments	1,059	938
	<u>(218,887)</u>	<u>(117,266)</u>
NET FUNDS AT START OF YEAR	<u>1,501,718</u>	<u>1,618,984</u>
NET FUNDS AT END OF YEAR	<u><u>1,282,831</u></u>	<u><u>1,501,718</u></u>

NOTE 17 ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	<u>2024</u>	<u>Cash</u>	<u>2025</u>
	£	Flows	£
		£	
Bank Accounts	1,503,586	(219,946)	1,283,640
Cash in Hand	103	-	103
	<u>1,503,689</u>	<u>(219,946)</u>	<u>1,283,743</u>
Finance Lease Creditor	(1,971)	1,059	(912)
	<u><u>1,501,718</u></u>	<u><u>(218,887)</u></u>	<u><u>1,282,831</u></u>

NOTE 18 LEASE PURCHASE ASSETS

£Nil (2024: £Nil) of lease purchase assets was acquired in the year.
The cost of fixed assets financed by lease purchase agreements is £35,208 (2024: £35,208). The net book value of those assets is £950 (2024: £1,897).
The depreciation charge for the year in relation to these assets was £948 (2024: £948).

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2025

NOTE 19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	2025 £	Restricted Funds	Unrestricted Funds	2024 £
Fixed Assets	-	773,070	773,070	-	774,144	774,144
Current Assets	1,011,843	1,043,881	2,055,724	967,407	1,097,055	2,064,462
Current Liabilities	(544,248)	(133,512)	(677,760)	(505,300)	(178,941)	(684,241)
Long Term Liabilities	-	(88,633)	(88,633)	-	(111,340)	(111,340)
Reserves	<u>467,595</u>	<u>1,594,806</u>	<u>2,062,401</u>	<u>462,107</u>	<u>1,580,918</u>	<u>2,043,025</u>

NIACRO

Northern Ireland - Charity number 101599

Accounts

Company Registration No NI 018121
Charity Registration No NIC101599

NIACRO
(A Company Limited by Guarantee)

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

NIACRO
(LIMITED BY GUARANTEE)

YEAR ENDED 31 MARCH 2024

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NIACRO
(LIMITED BY GUARANTEE)

Reference and Administration Details of the Charity, its Directors and Advisors for the year ended 31 March 2024

Directors

Directors during the year ended 31 March 2024, were as follows:

Les Allamby, Chair
Majella McCloskey, Vice Chair and Finance, Audit and Risk Sub-Committee
Tony Glover, Treasurer, Finance, Audit and Risk Sub-Committee
Mark Walker, Finance, Audit and Risk Sub-Committee
Helen Dunn, Finance, Audit and Risk Sub-Committee
Gillian McNaull - resigned November 2023
Paul Farrell
Conor Murray
Bob Zeller - appointed in January 2024 and resigned in August 2024
Justin Kouame - appointed in January 2024
Janet Wray - appointed in January 2024
Roisin Muldoon - appointed in January 2024

Company Registration Number NI 018121

Charity Registration Number NIC101599

Registered Office: Amelia House, 4 Amelia Street BT2 7GS

Recognition by HMRC Number XN 48280

Company Secretary: Fiona Greene

Chief Executive Officer: Fiona Greene

Independent Auditors: Miscampbell and Co (6 Annadale Avenue, Belfast BT7 3JH)

Bankers: Danske Bank (Donegal Square West, Belfast BT1 6JS)

Solicitors: Norman Shannon & Co Solicitors (3-5 Union Street, Belfast BT1 2 JF)

NIACRO
(LIMITED BY GUARANTEE)

Directors' Report for year ended 31 March 2024

The Directors (Executive Committee) submit their report and the Audited Accounts of the Company for the year ended 31st March 2024. Below we set out the required standards/Directors' responsibilities.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare the financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Directors are required to:

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

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006, and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102). 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.

Principal Activities

The Charity's objects as stated in its documentation are:

- I. To alleviate need and disadvantage through the provision of services, assistance, advocacy and representation to care for, resettle and rehabilitate offenders and ex-offenders, alleged offenders, persons who may be at risk of becoming offenders and to care for the victims of crime and the families of such categories of person.
- II. To work for the prevention and reduction of crime for the benefit of the public in Northern Ireland.

The Directors have reviewed the statements made in the application to the Charity Commission in relation to the Public Benefit test and confirm its continuing relevance.

Organisational Mission statement - The principal activities of NIACRO are to reduce crime and its impact on people and communities. To deliver its objectives NIACRO has in place a five year Corporate Plan 2024-2029 which has priorities under the following Strategic Areas:

- . Support for people affected by crime and imprisonment
- . Support for people in communities
- . Support for Children & Young People
- . Influencing Change
- . Effective Resourcing

Below under the heading Objectives, Activities, Achievements and Performances we detail our achievements for the year.

Structure, Governance and Management

NIACRO was established and registered as a charity in 1970, became a Company Limited by Guarantee in 1984 and most recently has been registered with the NI Charity Commission since October 2015.

Appointment of Executive Committee - NIACRO is governed by its Executive Committee which is elected from the organisation's membership. Annually members are invited to nominate from that group individuals to serve on the Committee by election through postal ballot. Governing documents provide for co-opting of up to four individuals if agreed by the Executive Committee. Initial tenure is for three years at which point members stand down and are subject to re-election. As a matter of good practice members rarely serve more than nine years on the Committee.

NIACRO
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Executive Committee Induction and Training - New members are provided with an induction programme and materials that brief them as to their roles and responsibilities and their legal obligations under charity and company law. They are advised of the role of the Committee and the consultative and decision-making processes operational in the organisation. They are also advised of the corporate and operational planning cycles as well as the annual programme of meetings. Strategic documents in relation to governance, sub-committees and core procedures and policies are also available in an induction pack. All members are encouraged to attend regular briefing events on services and key policy considerations and bi-ennially the Executive conducts an externally led review of its performance. Committee members are also required to undertake safeguarding training that covers their safe-guarding responsibilities as trustees, the legal and policy context of safeguarding, regulatory requirements for the organisation, and the procedures that should place.

Organisational Structure - The Executive Committee ensures good governance of the organisation by setting its strategic objectives and policy direction through its Corporate Planning cycle. It monitors progress of the Operational Business Plan quarterly with a focus on adverse variances. The Committee meets 6 times per year. A standing Finance, Audit and Risk Committee (FARC) chaired by the Treasurer supports this and meets 4 times each year. In addition to the office bearer roles of Chair, Vice-Chair and Treasurer, there are Executive Committee Champions for Safeguarding, Volunteering and Succession Planning. The Chief Executive Officer, appointed by the Executive, manages the day-to-day operations of the organisation. To facilitate decision-making and organisational efficiency the CEO has delegated authority in relation to a range of agreed matters.

Related parties - NIACRO is an independent organisation and therefore conducts its business on that basis. NIACRO to be effective works closely with its members and external stakeholders to achieve its core objectives. NIACRO has in place a range of robust policies including Conflicts of Interests, Whistleblowing, Fraud Prevention and Reporting, Safeguarding and Risk Management.

Objectives, Activities, Achievements and Performance/ Operation Plan review -

Continued suspension of the NI Assembly until late in the year 2023/24 created uncertainty over departmental budgets and priorities and therefore uncertainty over allocation of funding to Niacro and the wider sector. Despite this, we have been able to continue to deliver 27 services, retain existing funding allocations and develop new services, through successful tendering for funding and the continued support of our core funders.

The numbers of people and families accessing our services grew from 5,581 to 7,080 and we supported 31,978 through our Northern Ireland Prison Service (NIPS) funded Visitor Centre services.

Alongside this, we have significantly raised our profile as a social value delivery partner, exploring how we can support several private sector organisations to bring benefits and positive impact to communities and our service users.

Throughout this year Niacro has continued our contribution to improving policy and practice via - consultation responses, delivery of events and seminars, strategic engagement with statutory bodies and active lobbying on future funding streams. We attracted additional funding to commission several pieces of key research, to be completed and launched into 2024/25.

As our team has delivered our large service portfolio, we have maintained a focus on our people and our Investors in People Gold status through investment in training and development, commitment to staff wellbeing, staff engagement events, and a new accreditation as a Living Wage Employer. Internally we have also invested in a significant upgrade of our IT system to support our operations, staff connectivity and certification as a Cyber-Essentials organisation.

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Overview of Impact

Support for people in communities

- 57 people and 18 organisations supported by Belong 2, across 547 1-1 sessions. 97% reported their needs addressed and 84% reported increased capability around the issue.
- 64 people were supported by APAC ASB, across 1251 support interventions. At closure, 92% (49 people) had maintained their tenancy.
- 45 people were supported by APAC STEM, across 1791 support interventions. At closure, 100% (26 people) had maintained their tenancy.
- 336 referrals to Aspire Community Engagement, who were supported over 5355 support sessions. Out of 145 people completing the programme, exit assessments showed that 125 people progressed in relation to at least one area of the programme, with 94 progressing in relation to their mental health and wellbeing, and 86 towards more positive uses of time.
- 260 referrals to Welfare Advice, with 483 support sessions. 213 people benefited from benefit checks, form filling and maximising income.
- 73 referrals to Insync, providing 3072 support sessions. 20 people completed the counselling course offered through Insync, improving their mental health and wellbeing. 44 are now more linked in with support services and groups in their communities, 35 got additional housing points on their application for housing, and 31 improved their financial circumstances.
- 51 people supported through Counselling across 540 sessions, with an 76% attendance rate.
- 344 referrals to Disclosure Advice, supported across 406 support sessions. At closure, 275 Disclosure Advice clients reported positive outcomes including better understanding of the implications of their conviction, rehabilitation periods and how to disclose their conviction. Additionally, 370 professionals were trained on how to support someone to disclose or how to recruit people with convictions.

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Overview of Impact

Support for people affected by crime and imprisonment

- We conducted 2,070 one-to-one support sessions to first time visitors, people requiring emotional support, practical support with children or travel, families needing changes of clothes to meet NIPS requirements. In addition, we received 30,978 visits to Maghaberry, Magilligan and Hydebank Visitor Centres.
- 1,414 referrals to Family Links and 47 to Family Links+, with 1,659 info packs sent to families with guidance about the prison experience and where to get support, and 1,950 1-1 support sessions.
- 423 referrals to FAMM, who visit prisons 2 days a week to give advice sessions. 65 bank accounts were opened for those who would not have otherwise been able to due to lack of ID or their conviction.
- 716 SkillSET participants, across 2,844 employability and support sessions. SkillSET supported 126 people into employment, 256 people into education, and 161 were job searching at exit. All outcomes are recorded when the participant is closed – 567 people have been closed from the programme.
- 199 people supported on Aspire Mentoring, across 4472 mentoring sessions. Out of 143 people completing the programme, exit assessments show that 109 people progressed in at least one area, with 74 improving their living skills & self-care, and 66 stabilising their accommodation.
- 54 referrals to Transitions, supported across 971 mentoring sessions. Out of 45 people completing the programme, exit assessments show that 39 people progressed in at least one area, with 27 improving their mental health & wellbeing, and 18 progressing to better managing strong feelings.
- 99 referrals to Connections and 690 support sessions. Out of the 27 women that have completed the programme, progression was noted in the following areas: 27 improved connections to family/communities, 22 health, 15 housing, 12 parenting, and 9 their finances.
- 28 women attended 45 Women's Group meetings, learning various skills and knowledge through the group sessions, including self-care, DIY, crafts, history, and a trip to St James Community Farm.

Overview of Impact

Support for Children & Young People

We have supported 868 Children and Young People, over 1,120 referrals and 11,103 support sessions including:

- 70 young people supported by IR across 283 meetings, with 83 issues raised. 47 of these issues were resolved within the quarter.
- 166 referrals to EISS Belfast, delivering 1134 interventions. Assessments show 95 families were supported to improve their family circumstances, ability to manage their child's emotions and behaviour, and routine.
- 200 referrals to EISS Southern, delivering 1237 interventions. Assessments show 109 families were supported to improve their family circumstances, ability to manage their child's emotions and behaviour, and routine.
- 34 young people have been assigned a volunteer with IV, meeting 339 times, benefiting from a constant supporting relationship.
- 65 referrals to CAPS, delivering 1742 support sessions. 100% of families completing (49) showed progress in their exit assessments.
- 365 referrals to Family Support Hub, referred onwards to the most appropriate service for their needs at (12) monthly meetings. 100% of families received an offer of service, 90% took up this offer of service.
- 220 children referred to Family Links, with 50 children receiving more intensive support through SCOPE, over 276 one-to-one sessions to cope with the imprisonment of a family member.
- 5,727 uses of Visitor Centre creche services in Maghaberry, Magilligan and Hydebank.

Influencing Change

Consultation Responses 2023/24

- Domestic and Sexual Abuse Strategy Consultation Response in May 2023
- Endorsed the Cliff Edge Coalition Response to Discretionary Support
- Responded to the Consultation on a Strategic Framework to End Violence Against Women and Girls Foundational Action Plan in October 2023
- Responded to the Consultation on a Strategic Framework to End Violence Against Women and Girls Foundational Action Plan in October 2023
- Review of Specified Offences Consultation in October 2023.
- Recommendations arising from the Independent Review of Children's Social Care Services in Northern Ireland in November 2023
- Work Capability Assessment: activities & descriptors consultation in November 2023
- A response to the Review of List of Specified Offences in October 2023
- Response to the DfC draft proposals for future Infrastructure support of the Voluntary and Community Sector NI in February 2024
- DOJ & DfC Consultation on proposals to amend the legislation to help tackle Anti-Social Behaviour (ASB) in March 2024

Overview of Impact

Influencing Change

Consultation Responses 2023/24

We have continued to represent the Voluntary and Community Sector on a number of Strategic Groups including:

- CYPSP - Youth Offending Group.
- Strategic Framework for Youth Justice
- Single Community Order Consultation Group
- Forensic Managed Care Network, Advisory Board, Health Care in Custody Subgroup & Learning and Development Group
- NICVA 3rd Sector Joint Forum Meeting
- DoJ Restorative Justice Working Group
- Restorative Practice Forum
- NICVA - Inclusive Labour Market Steering Group
- NIPS Voluntary Sector Forum

Highlights across 2023/24 included:

- Continuing to work with Children's Rights organisations on MACR
- Input to Ray Jones' Review of Children's Services
- Disclosure Seminar in November 2023 and lunch of new Disclosure NI Website and Calculator
- All Island Seminar with IPRT on Criminal Justice in November 2023
- IPRT event March 2024
- Hosting ASFO meetings
- Hosting Homeless Prevention Forum
- Re-launch of Early Intervention Support Services
- Annual AGM

Effective Resourcing

Staff and Volunteers

- We continued to meet and implement Year 1 of our IIP Action Plan; and collected our Gold Award. The Wellbeing Group meet regularly and provides a Weekly Bulletin to all staff.
- Work was progressed on re-accreditation for Investing In Children Award and Investing in Volunteering Award.
- We had 128 members of staff across all activities and departments at the end of Quarter 4 and we have 30 active volunteers.

Training

- A comprehensive suite of training was delivered internally and from external sources.

Funding

- Core funding from DOJ remained in place.
- Year 1 of The UKSPF was implemented for our Employability Programme in Prisons and the Community.
- A Full set of Financial Results and Audited Accounts are set out later in this report.

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Executive Committee

The Executive Committee meets six times per year, and Finance Audit and Risk Committee meets at least four times per year in line with our Articles of Association. Reports for the Committee included Risk, Health and Safety, Safeguarding and Internal Audit as well as reports from the Finance, Audit and Risk Committee.

Annual returns are submitted to the Charity Commission for NI and Companies House.

The Annual General Meeting was held on 13th of December 2023.

Allocation on spending across the organisation's strategic operational areas

Children and Young People	£950,929	19%
Adults in Prison and the Community	£2,747,911	55%
Families Affected by Imprisonment	£1,132,161	22%
Fundraising and Governance	£184,706	4%
Totals	£5,015,707	100%

Plans for Future Periods

2024/25 will see NIACRO continue our active engagement in discussions with third-sector colleagues on the future of the UK Shared Prosperity Fund, to ensure sufficient employability resources are available to support the people who need our services. We will also work with Department of Justice colleagues to ensure sufficient resources are available to support resettlement and rehabilitation for service users and families impacted by the criminal justice system.

RESULTS

The following is a summary for the year 2023/24.

	Balance at 01-Apr-23 £	Surplus/(deficit) 31-Mar-24 £	Balance at 31-Mar-24 £
Projects	430,596	31,508	462,104
Contingency Fund (Appendix 46)	1,532,552	48,369	1,580,921
Project Account Accumulation Fund	1,963,148	79,877	2,043,025
Administration Account	-	-	-
	1,963,148	79,877	2,043,025

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Risk management

The Executive Committee oversees the regular review of risks. The CEO provides an update of live risks to the Executive in the quarterly reporting framework as well at Committee meetings. An overarching register of key risks is maintained, which allocates risk ownership and details the likely impact on NIACRO if risks materialised, as well as mitigating actions in progress. NIACRO has in place an internal audit service to deliver ongoing independent assurance on the effectiveness of the system internal controls, risk management and governance.

VAT- We have commissioned a comprehensive review of our VAT status in light of HMRC Brief 10/2022 VAT – business and non-business activities. At the date of this report that review has been completed and adjusted accordingly in these accounts.

Insurance for the Directors of the Company – The Company has purchased insurance to indemnify it's Directors against potential legal actions which they may face while carrying out their duties.

Investment Policy- The Executive Committee with the advice from the Finance, Audit and Risk Committee has considered the most appropriate policy of investing funds and has decided on a mixture of accounts; current, deposit and investment accounts in line with ethical considerations. This ensures the requirements to generate a return on investment. The Finance, Audit & Risk Committee review the investment practice quarterly.

Reserves Policy- The NIACRO Reserves Policy is based on the need to cover current risks and to maintain the delivery of current objectives. An in-year feature has been the need to have liquid cash to fund the process of payment in arrears by funders. The target is to hold £2.2 million of reserves, to include the cost of redundancies, provision of notice to staff and the wind-up costs associated with programmes. The Executive will approve any use of reserves. The Reserves Policy will be reviewed annually . Exceptionally the policy may require adjustments during the year if there are material changes to the risks NIACRO faces or its business plan.

AUDITORS

Miscampbell & Co offer themselves for re-appointment in accordance with an elective resolution made under Section 386(1) of the Companies Act 2006.

BY ORDER OF THE BOARD



Fiona Greene
Secretary

Date :- 30 September 2024

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INDEPENDENT AUDITORS REPORT TO THE MEMBERS
ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of NIACRO, for the year ended 31 March 2024 which comprise of, administration account, the statement of financial activities, the balance sheet, the cashflow statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standards applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 March 2024 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' report thereon. The directors are responsible for the other information contained within the Annual Report. 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.

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.

Opinion on other matters prescribed by the Companies Act 2006

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

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

INDEPENDENT AUDITORS REPORT TO THE MEMBERS CONT'D

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the 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 directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Company and management.

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

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Company is complying with those frameworks by making enquiries of management to understand how the Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

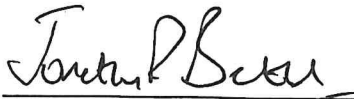
- Identification of related parties;
- Making enquiries of management regarding where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place within the company to mitigate the risk of fraud and non-compliance with laws and regulations;
- To address the risk of fraud, override of controls and non-compliance with laws and regulations, we performed analytical procedures to identify any unusual or unexpected related party relationships, tested journal entries to identify unusual transactions, investigated any significant or unusual transactions and assessed whether judgements and assumptions made in determining the accounting estimates were suggestive of potential bias.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS CONT'D

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. This description forms part of our Auditors' Report.

The purpose of our audit work and to whom we owe our responsibilities

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 audit work has been undertaken so that we might state to the 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 Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan R Bethel (Senior Statutory Auditor)
For and on behalf of Miscampbell & Co.
Chartered Accountants and
Statutory Auditors
Date:- 8 October 2024

6 Annadale Avenue
Belfast
BT7 3JH

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ADMINISTRATION ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	<u>2024</u>	<u>2023</u>
	£	£
INCOME		
Department of Justice	265,738	265,738
Transfer to Deferred Credit (Capital Expenditure)	-	-
Sundry Income	-	375
Donations	50	1,323
Membership Fees	40	5
Service Charges to Project Accounts	313,390	327,135
Bank Interest Received	-	-
TOTAL INCOME C/FWD	<u><u>579,218</u></u>	<u><u>594,576</u></u>

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ADMINISTRATION ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
INCOME - BALANCE B/FWD:		579,218		594,576
DEDUCT EXPENDITURE				
Staff Costs	339,683		411,884	
Travel Expenses	90		795	
Telephone	19,100		10,944	
Printing /Publicity Materials	3,129		7,347	
Recruitment Costs	35,125		12,443	
Computer Hardware	40,330		16,895	
Computer Software	13,884		18,486	
Computer Consumables & Maintenance	32,283		34,860	
Insurance	33,129		28,922	
Miscellaneous Expenses	1,338		972	
Conferences & Staff Training	14,629		16,206	
Membership & Library Fees	1,038		4,381	
Professional Fees	26,645		13,620	
Auditors Remuneration (Internal & External)	16,900		15,300	
Bank Charges	1,915		1,521	
Depreciation Charge for the Year	4,931		20,058	
Deferred Credit Released as Income	(4,931)		(20,058)	
		<u>579,218</u>		<u>594,576</u>
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE, FOR THE YEAR C/FWD		<u>-</u>		<u>-</u>
BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR		<u>-</u>		<u>-</u>
BALANCE FORWARD AT 31 MARCH 2024		<u>-</u>		<u>-</u>

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ADMINISTRATION ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

	<u>2024</u>	<u>2023</u>
	£	£
RECONCILIATION		
Deferred Credit Released as Income	4,931	20,058
Depreciation Charge for Year	<u>(4,931)</u>	<u>(20,058)</u>
BALANCE PER INCOME & EXPENDITURE ACCOUNT	<u><u>-</u></u>	<u><u>-</u></u>

NIACRO
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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted Funds	Restricted Funds	Notes	Total 2024 £	Total 2023 £
<u>INCOMING RESOURCES</u>					
Donations Legacies and Similar Incoming Resources					
Grants from Statutory Agencies	-	265,738		265,738	265,739
Income from Voluntary Agencies	1,020	15,309		16,329	61,415
Investment Income	32,509	-		32,509	4,450
Donations & Membership	90	-		90	1,828
<u>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</u>					
Activities in Furtherance of the Charity's Objectives					
Charitable Trusts & Foundations	-	445,223		445,223	216,457
Services Income	281,753	-		281,753	134,758
Grants from Statutory Agencies	-	4,053,942		4,053,942	4,220,815
Total Incoming Resources	12 315,372	4,780,212	12	5,095,584	4,905,462
<u>RESOURCES EXPENDED</u>					
Fundraising Costs	-	109,273		109,273	103,442
Governance Costs	-	75,433		75,433	62,489
<u>CHARITABLE EXPENDITURE</u>					
Cost of Activities in Furtherance of the Charity's Objectives					
Children and Young People	-	950,929		950,929	803,841
Adults in Prison and the Community	-	2,747,911		2,747,911	3,210,673
Families Affected by Imprisonment	267,006	865,155		1,132,161	920,222
Total Resources Expended	267,006	4,748,701		5,015,707	5,100,667
<u>Net Income/(Expenditure) For Year</u>	48,366	31,511		79,877	(195,205)
Transfer from Contingency Reserve	-	-		-	-
Fund Balances Brought Forward at 01/04/23	1,532,552	430,596		1,963,148	2,158,353
Fund Balances Carried Forward at 31/03/24	19 1,580,918	462,107	19	2,043,025	1,963,148

The notes on pages 20 to 28 form an integral part of these financial statements

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FINANCIAL YEAR ENDED 31 MARCH 2024

CONTINUING OPERATIONS

There have been no significant changes in the activities of the company and ongoing activities continued steadily throughout the year. The company will continue to seek to expand those of its activities where definite need is established.

TOTAL RECOGNISED GAINS AND LOSSES

The Company has no recognised gains or losses other than the deficit or surplus for the two financial years.

NOTE OF HISTORICAL COST PROFITS AND LOSSES

These accounts are prepared under the historical cost basis.

RESTRICTED FUNDS

Restricted funds are used for the specific purpose as required by the donor. Expenditure is allocated to such funds as per letters of offer which include an element of support costs.

UNRESTRICTED FUNDS

Unrestricted funds are available to use at the directions of management in furtherance of the objectives of the charity.

SUPPORT COSTS

Those support costs which cannot be allocated directly to an area of activity have been allocated on the same basis as expenditure incurred in undertaking an activity. The total of costs so far allocated in the year was £35,473.

FUNDRAISING COSTS

Fundraising costs comprise an allocation of staff and senior management costs plus overheads in connection with generating funding for the organisation.

GOVERNANCE COSTS

Governance costs include the cost of audits and production of the annual report together with an allocation of staff and senior management costs plus overheads.


NIACRO
(LIMITED BY GUARANTEE)

BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2024

	NOTES	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible	13		772,247		809,027
Leased	14		1,897		2,845
			<u>774,144</u>		<u>811,872</u>
CURRENT ASSETS					
Debtors & Prepayments	4	560,773		354,880	
Bank Deposit Account		1,503,586		1,621,790	
Cash in Hand		103		103	
		<u>2,064,462</u>		<u>1,976,773</u>	
Creditors: Amounts falling due within one year	5	<u>(684,241)</u>		<u>(685,157)</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>1,380,221</u>		<u>1,291,616</u>
			2,154,365		2,103,488
Creditors: Amounts falling due after one year	6		(1,001)		(1,939)
PROVISION FOR LIABILITIES AND CHARGES					
Deferred Credit	10		<u>(110,339)</u>		<u>(138,401)</u>
			<u>2,043,025</u>		<u>1,963,148</u>
REPRESENTED BY:					
Projects Accumulated Fund (All Projects)	19		<u>2,043,025</u>		<u>1,963,148</u>
			<u>2,043,025</u>		<u>1,963,148</u>

The financial statements were approved by the Board of the Executive Committee on 30 September 2024 and signed on its behalf by


 Tony Glover (Treasurer)


 Les Allamby (Chair)

The notes on pages 20 to 28 form an integral part of these financial statements

NIACRO
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CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

	<u>2024</u>		<u>2023</u>	
	£	£	£	£
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES (NOTE 15)		(109,460)		(149,846)
RETURNS ON INVESTMENT AND SERVICING OF FINANCE				
Interest Received	<u>32,509</u>		<u>4,450</u>	
Net Cash Flows from Investments and Servicing of Finance		32,509		4,450
CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT				
Payments for Fixed Assets	(40,315)		(30,544)	
Capital Grants Received	<u>-</u>		<u>-</u>	
		<u>(40,315)</u>		<u>(30,544)</u>
NET CASH INFLOW / (OUTFLOW) BEFORE FINANCING		(117,266)		(175,940)
FINANCING				
Finance Lease Payments	<u>(938)</u>		<u>(7,147)</u>	
		<u>(938)</u>		<u>(7,147)</u>
INCREASE / (DECREASE) IN CASH (NOTE 17)		<u>(118,204)</u>		<u>(183,087)</u>

The notes on pages 20 to 28 form a integral part of these financial statements

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2024

NOTE 1 GENERAL INFORMATION

The Association was incorporated on 6 September 1984 as a company limited by guarantee and not having a share capital. The principal activities are the provision of charitable services, particularly to those who have previously offended or are at risk of offending and their families.

The company is a private limited Company, by guarantee, incorporated in Northern Ireland. The address of its registered office is Amelia House, 4 Amelia Street BT2 7GS. NIACRO has been registered with the NI Charity Commission since October 2015.

NOTE 2 The service charges on projects are calculated to make an appropriate contribution to the costs of the central services provided to projects.

NOTE 3 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

NIACRO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

At the date of transition, no adjustments/restatements were required.

NIACRO reported a cash flow decrease of £242,199 (Page19), 2023:- increase of £182,853 and has letters of offer in place on which basis the charity is a going concern.

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Association's accounts.

(a) Income

Income is derived mainly from contracts, service level agreements and grants but includes some public donations.

Funds are not recognised until they have been received or when the conditions for their receipt have been complied with and there is reasonable assurance that the funds are forthcoming. Funds are recognised in the income and expenditure accounts so as to match them with expenditure towards which they are intended to contribute. Funds which contribute towards specific expenditure on fixed asset are transferred to a deferred credit account and released to the projects accounts over the expected useful lives of the assets.

(b) Expenditure

Expenditure is dealt with on the accruals basis.

(c) Taxation

As a registered charity, the Association is not liable to either Income Tax or Corporation Tax.

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2024

(d) Tangible Fixed Assets and Depreciation

Tangible Fixed Assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the cost of the Fixed Assets over the period of their useful lives, the principal rates being as follows,

Tenant Improvements	Written off over 12 years
Fixtures & Fittings	Written off over 12 years
Motor Vehicles	Written off over 4 years
Computer & Office Equipment	Written off over 3 years
Leased Motor Vehicles & Equipment	Written off over 3 years
Premises at Amelia Street	Written off over 25 years

Land is not depreciated

(e) Stock

Stock is valued at the lower of cost and net realisable value.

(f) Deferred Tax

No Deferred Tax liability is provided for in these accounts because the Association is a Registered Charity and it is not liable to pay any Corporation Tax.

(g) Pension Costs

The pension costs charged in the financial statements represent the contribution payable by the company during the year. The regular cost of providing retirement pensions and related benefits pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

(h) Leased Assets

The costs of fixed assets acquired under finance leases are capitalised and depreciation is charged in accordance with the depreciation policy. The capitalised value is calculated at the lower of the future minimum leasing payment discounted where appropriate, and the market price of the asset for outright purchase as reduced by any government capital grant receivable. The capital element of future leasing commitments is included in the accounts as obligations under finance leases and the interest element of leased payments is charged to the income and expenditure account on a straight line basis over the period of the leases. Rentals applicable to operating leases are written off as incurred.

(i) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing these financial statements, the directors have had to make the following judgements:

- Determine whether there are indicators of impairment of the company's tangible and intangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

Other key sources of estimation uncertainty.

- Tangible fixed assets (see note 13) are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In reassessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life the asset and projected disposal values.

NIACRO
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NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2024

NOTE 4 DEBTORS & PREPAYMENTS

	<u>2024</u>	<u>2023</u>
	£	£
Accrued Income and Prepayments	560,773	354,880
	<u>560,773</u>	<u>354,880</u>

NOTE 5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2024</u>	<u>2023</u>
	£	£
Trade Creditors	78,339	67,695
Accruals and Deferred Income	493,903	517,589
Finance Lease Creditor	970	970
Other Creditors	111,029	98,903
	<u>684,241</u>	<u>685,157</u>

NOTE 6 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	<u>2024</u>	<u>2023</u>
	£	£
Finance Lease Creditor	1,001	1,939
	<u>1,001</u>	<u>1,939</u>

NOTE 7 EMPLOYEES

The average numbers of employees within the Association during the year were:-

	<u>2024</u>	<u>2023</u>
Administration	11	13
Project Staff	104	114
Others	15	10
	<u>130</u>	<u>137</u>

	<u>2024</u>	<u>2023</u>
	£	£
Their total remuneration for the year was:-		
Wages & Salaries	3,234,969	3,307,741
Social Security Costs	304,322	320,678
Pensions	201,697	204,982
	<u>3,740,988</u>	<u>3,833,401</u>

No remuneration was paid to directors during the year (2023 - Nil).

Senior Employees Emoluments :-	<u>2024</u>	<u>2023</u>
£70,001 - £80,000	-	-
£80,001 - £90,000	1	1
£90,001 - 100,000	-	-

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2024

NOTE 8 PENSION COSTS

The company operates a defined contribution pension scheme in respect for employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £201,697 (2023: £204,982).

NOTE 9 SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION IS STATED

	<u>2024</u>	<u>2023</u>
After charging:	£	£
Depreciation	78,043	86,821
Auditors remuneration - External	8,400	8,100
After crediting:		
Bank interest receivable	32,509	4,450
Deferred credit released as income	28,062	43,189

NOTE 10 DEFERRED CREDIT

	<u>2024</u>	<u>2023</u>
	£	£
Balance at 1 April 2023	138,401	181,590
Received in year ended 31 March 2024	-	-
	<u>138,401</u>	<u>181,590</u>
Released as income	(28,062)	(43,189)
Balance at 31 March 2024	<u>110,339</u>	<u>138,401</u>

NOTE 11 SHARES

The company is limited by guarantee without having a share capital.

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2024

NOTE 12 REVENUE AND CAPITAL GRANTS INCOME DURING YEAR

	<u>2024</u>		<u>2023</u>
	£		£
Belfast City Council	14,400		-
Belfast Health & Social Care Trust	90,703		77,592
Charles Hayward Foundation	6,250		25,000
Children in Need	34,690		17,515
Construction Industry Training Board NI	30,032		37,210
Department for Communities (Advice NI)	88,277		72,257
Department of Justice	404,829		371,836
European Social Fund	-		892,609
DOH/HSCNI SPPG	230,024		229,173
DOH Mental Health Fund	50,512		35,637.00
Garfield Weston	50,000		-
Joseph Rowntree Charitable Trust	8,907		60,165
LFT Charitable Trust	9,380		-
MEDF	22,333		9,547.00
Northern Ireland Prison Service	845,603		796,265
Northern Ireland Housing Executive	-		417,022
Nationwide Foundation	38,221		-
Pilgrim Trust	-		6,872
Probation Board for Northern Ireland	989,038		985,123
Public Health Agency	450,626		323,398
Red Cross	-		6,482
South Eastern Health & Social Care Trust	23,750		23,732
Southern Health & Social Care Trust	129,507		126,886
St Stephen's Green Trust	13,106		-
Swire Charitable Trust	20,000		-
The Austin & Hope Pilkington Trust	4,200		-
The Housing Executive	411,233		-
The National Lottery	140,554		20,289
Voluntary Agencies	13,366		7,240
UK Shared Prosperity Fund	642,853		-
Ufi VocTech Trust	6,766		53,050
UK Community Renewal Fund	-		150,819
Western Health & Social Care Trust	12,072		11,331
All-Island Fund/IPRT	-		7,376
	<u>4,781,232</u>		<u>4,764,426</u>
Services Income	281,753	134,758	
Membership Fees	40	5	
Donations	50	1,823	
Investment Income	<u>32,509</u>	<u>4,450</u>	
	314,352		141,036
Total	<u><u>5,095,584</u></u>		<u><u>4,905,462</u></u>

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

NOTE 13 TANGIBLE FIXED ASSETS

<u>Cost</u>	<u>Motor Vehicles</u>	<u>Computers & Office Equipment</u>	<u>Tenant Improvements</u>	<u>Fixtures & Fittings</u>	<u>Headquarters Computers & Office Equipment</u>	<u>Land & Buildings</u>	<u>Total</u>
Balance at 01/04/23	-	18,842	13,140	45,748	299,040	1,632,783	2,009,553
Additions	-	-	-	-	40,315	-	40,315
Disposals	-	-	-	-	-	-	-
Balance at 31/3/24	-	18,842	13,140	45,748	339,355	1,632,783	2,049,868
<u>Depreciation</u>							
Balance at 1/4/23	-	16,322	6,890	19,111	286,184	872,019	1,200,526
Charge for year	-	2,520	1,095	3,812	21,578	48,090	77,095
Disposals	-	-	-	-	-	-	-
Balance at 31/3/24	-	18,842	7,985	22,923	307,762	920,109	1,277,621
<u>Net Book Value</u>							
At 31/3/24	-	-	5,155	22,825	31,593	712,674	772,247
At 31/3/23	-	2,520	6,250	26,637	12,856	760,764	809,027

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NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 MARCH 2024

NOTE 14 LEASED ASSETS

	<u>Equipment</u>	<u>Total</u>
COST		
Balance at 1/4/23	35,208	35,208
Additions	-	-
Disposals	-	-
Balance at 31/3/24	<u>35,208</u>	<u>35,208</u>
DEPRECIATION		
Balance at 1/4/23	32,363	32,363
Charge for Year	948	948
Disposals	-	-
Balance at 31/3/24	<u>33,311</u>	<u>33,311</u>
NET BOOK VALUE		
At 31 March 2024	<u>1,897</u>	<u>1,897</u>
At 31 March 2023	<u>2,845</u>	<u>2,845</u>

NOTE 15 RECONCILIATION OF SURPLUS/(DEFICIT) TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	<u>2024</u>	<u>2023</u>
	£	£
Surplus/(Deficit) - Projects	79,877	(195,205)
	<u>79,877</u>	<u>(195,205)</u>
Deferred Credit released	(28,062)	(43,189)
Depreciation/Loss on sale	78,043	86,821
Decrease/(Increase) in Debtors	(205,893)	295,003
Increase/(Decrease) in Creditors	(916)	77,114
	<u>(76,951)</u>	<u>220,544</u>
Less Returns on Investment & Servicing of Finance	(32,509)	(4,450)
	<u>(109,460)</u>	<u>216,094</u>

NIACRO
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NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2024

NOTE 16 RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	<u>2024</u>	<u>2023</u>
	£	£
Increase/(Decrease) in Cash	(118,204)	182,853
Finance Lease Creditor Payments	938	7,147
	<u>(117,266)</u>	<u>190,000</u>
NET FUNDS AT START OF YEAR	<u>1,618,984</u>	<u>1,428,984</u>
NET FUNDS AT END OF YEAR	<u><u>1,501,718</u></u>	<u><u>1,618,984</u></u>

NOTE 17 ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	<u>2023</u>	Cash	<u>2024</u>
	£	Flows	£
		£	
Bank Accounts	1,621,790	(118,204)	1,503,586
Cash in Hand	103	-	103
	<u>1,621,893</u>	<u>(118,204)</u>	<u>1,503,689</u>
Finance Lease Creditor	(2,909)	938	(1,971)
	<u><u>1,618,984</u></u>	<u><u>(117,266)</u></u>	<u><u>1,501,718</u></u>

NOTE 18 LEASE PURCHASE ASSETS

£Nil (2023: £Nil) of lease purchase assets was acquired in the year.
The cost of fixed assets financed by lease purchase agreements is £35,208 (2023: £35,208). The net book value of those assets is £1,897 (2023: £2,845).
The depreciation charge for the year in relation to these assets was £948 (2023: £948).

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NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2024

NOTE 19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	2024 £	Restricted Funds	Unrestricted Funds	2023 £
Fixed Assets	-	774,144	774,144	-	811,872	811,872
Current Assets	967,407	1,097,055	2,064,462	1,000,425	976,348	1,976,773
Current Liabilities	(505,300)	(178,941)	(684,241)	(569,829)	(115,328)	(685,157)
Long Term Liabilities	-	(111,340)	(111,340)	-	(140,340)	(140,340)
Reserves	462,107	1,580,918	2,043,025	430,596	1,532,552	1,963,148

NIACRO

Northern Ireland - Charity number 101599

Annual report

NIACRO
(LIMITED BY GUARANTEE)

Directors' Report for year ended 31 March 2024

The Directors (Executive Committee) submit their report and the Audited Accounts of the Company for the year ended 31st March 2024. Below we set out the required standards/Directors' responsibilities.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare the financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Directors are required to:

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

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006, and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102). 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.

Principal Activities

The Charity's objects as stated in its documentation are:

- I. To alleviate need and disadvantage through the provision of services, assistance, advocacy and representation to care for, resettle and rehabilitate offenders and ex-offenders, alleged offenders, persons who may be at risk of becoming offenders and to care for the victims of crime and the families of such categories of person.
- II. To work for the prevention and reduction of crime for the benefit of the public in Northern Ireland.

The Directors have reviewed the statements made in the application to the Charity Commission in relation to the Public Benefit test and confirm its continuing relevance.

Organisational Mission statement - The principal activities of NIACRO are to reduce crime and its impact on people and communities. To deliver its objectives NIACRO has in place a five year Corporate Plan 2024-2029 which has priorities under the following Strategic Areas:

- . Support for people affected by crime and imprisonment
- . Support for people in communities
- . Support for Children & Young People
- . Influencing Change
- . Effective Resourcing

Below under the heading Objectives, Activities, Achievements and Performances we detail our achievements for the year.

Structure, Governance and Management

NIACRO was established and registered as a charity in 1970, became a Company Limited by Guarantee in 1984 and most recently has been registered with the NI Charity Commission since October 2015.

Appointment of Executive Committee - NIACRO is governed by its Executive Committee which is elected from the organisation's membership. Annually members are invited to nominate from that group individuals to serve on the Committee by election through postal ballot. Governing documents provide for co-option of up to four individuals if agreed by the Executive Committee. Initial tenure is for three years at which point members stand down and are subject to re-election. As a matter of good practice members rarely serve more than nine years on the Committee.

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Executive Committee Induction and Training - New members are provided with an induction programme and materials that brief them as to their roles and responsibilities and their legal obligations under charity and company law. They are advised of the role of the Committee and the consultative and decision-making processes operational in the organisation. They are also advised of the corporate and operational planning cycles as well as the annual programme of meetings. Strategic documents in relation to governance, sub-committees and core procedures and policies are also available in an induction pack. All members are encouraged to attend regular briefing events on services and key policy considerations and bi-ennially the Executive conducts an externally led review of its performance. Committee members are also required to undertake safeguarding training that covers their safe-guarding responsibilities as trustees, the legal and policy context of safeguarding, regulatory requirements for the organisation, and the procedures that should place.

Organisational Structure - The Executive Committee ensures good governance of the organisation by setting its strategic objectives and policy direction through its Corporate Planning cycle. It monitors progress of the Operational Business Plan quarterly with a focus on adverse variances. The Committee meets 6 times per year. A standing Finance, Audit and Risk Committee (FARC) chaired by the Treasurer supports this and meets 4 times each year. In addition to the office bearer roles of Chair, Vice-Chair and Treasurer, there are Executive Committee Champions for Safeguarding, Volunteering and Succession Planning. The Chief Executive Officer, appointed by the Executive, manages the day-to-day operations of the organisation. To facilitate decision-making and organisational efficiency the CEO has delegated authority in relation to a range of agreed matters.

Related parties - NIACRO is an independent organisation and therefore conducts its business on that basis. NIACRO to be effective works closely with its members and external stakeholders to achieve its core objectives. NIACRO has in place a range of robust policies including Conflicts of Interests, Whistleblowing, Fraud Prevention and Reporting, Safeguarding and Risk Management.

Objectives, Activities, Achievements and Performance/ Operation Plan review -

Continued suspension of the NI Assembly until late in the year 2023/24 created uncertainty over departmental budgets and priorities and therefore uncertainty over allocation of funding to Niacro and the wider sector. Despite this, we have been able to continue to deliver 27 services, retain existing funding allocations and develop new services, through successful tendering for funding and the continued support of our core funders.

The numbers of people and families accessing our services grew from 5,581 to 7,080 and we supported 31,978 through our Northern Ireland Prison Service (NIPS) funded Visitor Centre services.

Alongside this, we have significantly raised our profile as a social value delivery partner, exploring how we can support several private sector organisations to bring benefits and positive impact to communities and our service users.

Throughout this year Niacro has continued our contribution to improving policy and practice via - consultation responses, delivery of events and seminars, strategic engagement with statutory bodies and active lobbying on future funding streams. We attracted additional funding to commission several pieces of key research, to be completed and launched into 2024/25.

As our team has delivered our large service portfolio, we have maintained a focus on our people and our Investors in People Gold status through investment in training and development, commitment to staff wellbeing, staff engagement events, and a new accreditation as a Living Wage Employer. Internally we have also invested in a significant upgrade of our IT system to support our operations, staff connectivity and certification as a Cyber-Essentials organisation.

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Overview of Impact

Support for people in communities

- 57 people and 18 organisations supported by Belong 2, across 547 1-1 sessions. 97% reported their needs addressed and 84% reported increased capability around the issue.
- 64 people were supported by APAC ASB, across 1251 support interventions. At closure, 92% (49 people) had maintained their tenancy.
- 45 people were supported by APAC STEM, across 1791 support interventions. At closure, 100% (26 people) had maintained their tenancy.
- 336 referrals to Aspire Community Engagement, who were supported over 5355 support sessions. Out of 145 people completing the programme, exit assessments showed that 125 people progressed in relation to at least one area of the programme, with 94 progressing in relation to their mental health and wellbeing, and 86 towards more positive uses of time.
- 260 referrals to Welfare Advice, with 483 support sessions. 213 people benefited from benefit checks, form filling and maximising income.
- 73 referrals to Insync, providing 3072 support sessions. 20 people completed the counselling course offered through Insync, improving their mental health and wellbeing. 44 are now more linked in with support services and groups in their communities, 35 got additional housing points on their application for housing, and 31 improved their financial circumstances.
- 51 people supported through Counselling across 540 sessions, with an 76% attendance rate.
- 344 referrals to Disclosure Advice, supported across 406 support sessions. At closure, 275 Disclosure Advice clients reported positive outcomes including better understanding of the implications of their conviction, rehabilitation periods and how to disclose their conviction. Additionally, 370 professionals were trained on how to support someone to disclose or how to recruit people with convictions.

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Overview of Impact

Support for people affected by crime and imprisonment

- We conducted 2,070 one-to-one support sessions to first time visitors, people requiring emotional support, practical support with children or travel, families needing changes of clothes to meet NIPS requirements. In addition, we received 30,978 visits to Maghaberry, Magilligan and Hydebank Visitor Centres.
- 1,414 referrals to Family Links and 47 to Family Links+, with 1,659 info packs sent to families with guidance about the prison experience and where to get support, and 1,950 1-1 support sessions.
- 423 referrals to FAMM, who visit prisons 2 days a week to give advice sessions. 65 bank accounts were opened for those who would not have otherwise been able to due to lack of ID or their conviction.
- 716 SkillSET participants, across 2,844 employability and support sessions. SkillSET supported 126 people into employment, 256 people into education, and 161 were job searching at exit. All outcomes are recorded when the participant is closed – 567 people have been closed from the programme.
- 199 people supported on Aspire Mentoring, across 4472 mentoring sessions. Out of 143 people completing the programme, exit assessments show that 109 people progressed in at least one area, with 74 improving their living skills & self-care, and 66 stabilising their accommodation.
- 54 referrals to Transitions, supported across 971 mentoring sessions. Out of 45 people completing the programme, exit assessments show that 39 people progressed in at least one area, with 27 improving their mental health & wellbeing, and 18 progressing to better managing strong feelings.
- 99 referrals to Connections and 690 support sessions. Out of the 27 women that have completed the programme, progression was noted in the following areas: 27 improved connections to family/communities, 22 health, 15 housing, 12 parenting, and 9 their finances.
- 28 women attended 45 Women's Group meetings, learning various skills and knowledge through the group sessions, including self-care, DIY, crafts, history, and a trip to St James Community Farm.

Overview of Impact

Support for Children & Young People

We have supported 868 Children and Young People, over 1,120 referrals and 11,103 support sessions including:

- 70 young people supported by IR across 283 meetings, with 83 issues raised. 47 of these issues were resolved within the quarter.
- 166 referrals to EISS Belfast, delivering 1134 interventions. Assessments show 95 families were supported to improve their family circumstances, ability to manage their child's emotions and behaviour, and routine.
- 200 referrals to EISS Southern, delivering 1237 interventions. Assessments show 109 families were supported to improve their family circumstances, ability to manage their child's emotions and behaviour, and routine.
- 34 young people have been assigned a volunteer with IV, meeting 339 times, benefiting from a constant supporting relationship.
- 65 referrals to CAPS, delivering 1742 support sessions. 100% of families completing (49) showed progress in their exit assessments.
- 365 referrals to Family Support Hub, referred onwards to the most appropriate service for their needs at (12) monthly meetings. 100% of families received an offer of service, 90% took up this offer of service.
- 220 children referred to Family Links, with 50 children receiving more intensive support through SCOPE, over 276 one-to-one sessions to cope with the imprisonment of a family member.
- 5,727 uses of Visitor Centre creche services in Maghaberry, Magilligan and Hydebank.

Influencing Change

Consultation Responses 2023/24

- Domestic and Sexual Abuse Strategy Consultation Response in May 2023
- Endorsed the Cliff Edge Coalition Response to Discretionary Support
- Responded to the Consultation on a Strategic Framework to End Violence Against Women and Girls Foundational Action Plan in October 2023
- Responded to the Consultation on a Strategic Framework to End Violence Against Women and Girls Foundational Action Plan in October 2023
- Review of Specified Offences Consultation in October 2023.
- Recommendations arising from the Independent Review of Children's Social Care Services in Northern Ireland in November 2023
- Work Capability Assessment: activities & descriptors consultation in November 2023
- A response to the Review of List of Specified Offences in October 2023
- Response to the DfC draft proposals for future Infrastructure support of the Voluntary and Community Sector NI in February 2024
- DoJ & DfC Consultation on proposals to amend the legislation to help tackle Anti-Social Behaviour (ASB) in March 2024

Overview of Impact

Influencing Change

Consultation Responses 2023/24

We have continued to represent the Voluntary and Community Sector on a number of Strategic Groups including:

- CYPSP - Youth Offending Group.
- Strategic Framework for Youth Justice
- Single Community Order Consultation Group
- Forensic Managed Care Network, Advisory Board, Health Care in Custody Subgroup & Learning and Development Group
- NICVA 3rd Sector Joint Forum Meeting
- DoJ Restorative Justice Working Group
- Restorative Practice Forum
- NICVA - Inclusive Labour Market Steering Group
- NIPS Voluntary Sector Forum

Highlights across 2023/24 included:

- Continuing to work with Children's Rights organisations on MACR
- Input to Ray Jones' Review of Children's Services
- Disclosure Seminar in November 2023 and lunch of new Disclosure NI Website and Calculator
- All Island Seminar with IPRT on Criminal Justice in November 2023
- IPRT event March 2024
- Hosting ASFO meetings
- Hosting Homeless Prevention Forum
- Re-launch of Early Intervention Support Services
- Annual AGM

Effective Resourcing

Staff and Volunteers

- We continued to meet and implement Year 1 of our IIP Action Plan; and collected our Gold Award. The Wellbeing Group meet regularly and provides a Weekly Bulletin to all staff.
- Work was progressed on re-accreditation for Investing In Children Award and Investing in Volunteering Award.
- We had 128 members of staff across all activities and departments at the end of Quarter 4 and we have 30 active volunteers.

Training

- A comprehensive suite of training was delivered internally and from external sources.

Funding

- Core funding from DOJ remained in place.
- Year 1 of The UKSPF was implemented for our Employability Programme in Prisons and the Community.
- A Full set of Financial Results and Audited Accounts are set out later in this report.

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Executive Committee

The Executive Committee meets six times per year, and Finance Audit and Risk Committee meets at least four times per year in line with our Articles of Association. Reports for the Committee included Risk, Health and Safety, Safeguarding and Internal Audit as well as reports from the Finance, Audit and Risk Committee.

Annual returns are submitted to the Charity Commission for NI and Companies House.

The Annual General Meeting was held on 13th of December 2023.

Allocation on spending across the organisation's strategic operational areas

Children and Young People	£950,929	19%
Adults in Prison and the Community	£2,747,911	55%
Families Affected by Imprisonment	£1,132,161	22%
Fundraising and Governance	£184,706	4%
Totals	£5,015,707	100%

Plans for Future Periods

2024/25 will see NIACRO continue our active engagement in discussions with third-sector colleagues on the future of the UK Shared Prosperity Fund, to ensure sufficient employability resources are available to support the people who need our services. We will also work with Department of Justice colleagues to ensure sufficient resources are available to support resettlement and rehabilitation for service users and families impacted by the criminal justice system.

RESULTS

The following is a summary for the year 2023/24.

	Balance at 01-Apr-23 £	Surplus/(deficit) 31-Mar-24 £	Balance at 31-Mar-24 £
Projects	430,596	31,508	462,104
Contingency Fund (Appendix 46)	1,532,552	48,369	1,580,921
Project Account Accumulation Fund	1,963,148	79,877	2,043,025
Administration Account	-	-	-
	1,963,148	79,877	2,043,025

NIACRO
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Risk management

The Executive Committee oversees the regular review of risks. The CEO provides an update of live risks to the Executive in the quarterly reporting framework as well at Committee meetings. An overarching register of key risks is maintained, which allocates risk ownership and details the likely impact on NIACRO if risks materialised, as well as mitigating actions in progress. NIACRO has in place an internal audit service to deliver ongoing independent assurance on the effectiveness of the system internal controls, risk management and governance.

VAT- We have commissioned a comprehensive review of our VAT status in light of HMRC Brief 10/2022 VAT – business and non-business activities. At the date of this report that review has been completed and adjusted accordingly in these accounts.

Insurance for the Directors of the Company – The Company has purchased insurance to indemnify it's Directors against potential legal actions which they may face while carrying out their duties.

Investment Policy- The Executive Committee with the advice from the Finance, Audit and Risk Committee has considered the most appropriate policy of investing funds and has decided on a mixture of accounts; current, deposit and investment accounts in line with ethical considerations. This ensures the requirements to generate a return on investment. The Finance, Audit & Risk Committee review the investment practice quarterly.

Reserves Policy- The NIACRO Reserves Policy is based on the need to cover current risks and to maintain the delivery of current objectives. An in-year feature has been the need to have liquid cash to fund the process of payment in arrears by funders. The target is to hold £2.2 million of reserves, to include the cost of redundancies, provision of notice to staff and the wind-up costs associated with programmes. The Executive will approve any use of reserves. The Reserves Policy will be reviewed annually . Exceptionally the policy may require adjustments during the year if there are material changes to the risks NIACRO faces or its business plan.

AUDITORS

Miscampbell & Co offer themselves for re-appointment in accordance with an elective resolution made under Section 386(1) of the Companies Act 2006.

BY ORDER OF THE BOARD



Fiona Greene
Secretary

Date :- 30 September 2024

NIACRO

Northern Ireland - Charity number 101599

Annual return

NIACRO
(LIMITED BY GUARANTEE)

INDEPENDENT AUDITORS REPORT TO THE MEMBERS
ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of NIACRO, for the year ended 31 March 2024 which comprise of, administration account, the statement of financial activities, the balance sheet, the cashflow statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standards applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 March 2024 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' report thereon. The directors are responsible for the other information contained within the Annual Report. 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.

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.

Opinion on other matters prescribed by the Companies Act 2006

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

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

INDEPENDENT AUDITORS REPORT TO THE MEMBERS CONT'D

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the 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 directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Company and management.

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

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Company is complying with those frameworks by making enquiries of management to understand how the Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- Identification of related parties;
- Making enquiries of management regarding where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place within the company to mitigate the risk of fraud and non-compliance with laws and regulations;
- To address the risk of fraud, override of controls and non-compliance with laws and regulations, we performed analytical procedures to identify any unusual or unexpected related party relationships, tested journal entries to identify unusual transactions, investigated any significant or unusual transactions and assessed whether judgements and assumptions made in determining the accounting estimates were suggestive of potential bias.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS CONT'D

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. This description forms part of our Auditors' Report.

The purpose of our audit work and to whom we owe our responsibilities

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 audit work has been undertaken so that we might state to the 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 Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan R Bethel (Senior Statutory Auditor)
For and on behalf of Miscampbell & Co.
Chartered Accountants and
Statutory Auditors
Date:- 8 October 2024

6 Annadale Avenue
Belfast
BT7 3JH

NIACRO

Northern Ireland - Charity number 101599

Accounts

NIACRO
(A Company Limited by Guarantee)

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

NIACRO
(LIMITED BY GUARANTEE)

YEAR ENDED 31 MARCH 2023

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Reference and Administration Details of the Charity, its Directors and Advisors for the year ended 31 March 2023.

Directors

Directors during the year ended 31 March 2023, were as follows:

Les Allamby (Chairman)
Majella McCloskey (Vice Chair)
Tony Glover (Treasurer)
Christine Hunter (resigned March 2023)
Gillian McNaul
Paul Farrell
Conor Murray
John Patrick Clayton (resigned November 2022)
Mark Walker
Helen Dunn
Bob Zeller (appointed February 2023)

Company Registration Number NI 018121

Charity Registration Number NIC101599

Registered Office: Amelia House, 4 Amelia Street BT2 7GS

Recognition by HMRC Number XN 48280

Company Secretary: Fiona Greene

Chief Executive Officer: Fiona Greene

Independent Auditors: Miscampbell and Co (6 Annadale Avenue, Belfast BT7 3JH)

Bankers: Danske Bank (Donegal Square West, Belfast BT1 6JS)

Solicitors: Norman Shannon & Co Solicitors (3-5 Union Street, Belfast BT1 2 JF)

Directors' Report for year ended 31 March 2023

The Directors (Executive Committee) submit their report and the Audited Accounts of the Company for the year ended 31st March 2023. Below we set out the required standards/Directors' responsibilities.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare the financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Directors are required to:

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

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006, and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102). 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.

Principal Activities

The Charity's objects as stated in its documentation are:

- I. To alleviate need and disadvantage through the provision of services, assistance, advocacy and representation to care for, resettle and rehabilitate offenders and ex-offenders, alleged offenders, persons who may be at risk of becoming offenders and to care for the victims of crime and the families of such categories of person.
- II. To work for the prevention and reduction of crime for the benefit of the public in Northern Ireland.

The Directors have reviewed the statements made in the application to the Charity Commission in relation to the Public Benefit test and confirm its continuing relevance.

Organisational Mission statement - The principal activities of NIACRO are to reduce crime and its impact on people and communities.

To deliver its objectives NIACRO has in place a five year Corporate Plan 2018-2023 identifying work in the following areas:

- Children and Young People
- Families Affected by Imprisonment
- Adults in Prison and in the Community
- External Engagement
- Applying Resources Effectively.

Below under the heading Objectives, Activities, Achievements and Performances we detail our achievements for the year.

Structure, Governance and Management

NIACRO was established and registered as a charity in 1970, became a Company Limited by Guarantee in 1984 and most recently has been registered with the NI Charity Commission since October 2015.

Appointment of Executive Committee - NIACRO is governed by its Executive Committee which is elected from the organisation's membership. Annually members are invited to nominate from that group individuals to serve on the Committee by election through postal ballot. Governing documents provide for co-option of up to four individuals if agreed by the Executive Committee. Initial tenure is for three years at which point members stand down and are subject to re-election. As a matter of good practice members rarely serve more than nine years on the Committee.

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Committee Induction and Training - New members are provided with an induction programme and materials that brief them as to their roles and responsibilities and their legal obligations under charity and company law. They are advised of the role of the Committee and the consultative and decision-making processes operational in the organisation. They are also advised of the corporate and operational planning cycles as well as the annual programme of meetings. Strategic documents in relation to governance, sub committees and core procedures and policies are also available in an induction pack. All members are encouraged to attend regular briefing events on services and key policy considerations and biennially the Executive conducts an externally led review of its performance.

Organisational Structure - The Executive Committee ensures good governance of the organisation by setting its strategic objectives and policy direction through its Corporate Planning cycle. It monitors progress of the Operational Business Plan quarterly with a focus on adverse variances. The Committee meets 6 times per year. A standing Finance, Audit & Risk Committee chaired by the Treasurer supports this. The Chief Executive Officer, appointed by the Executive Committee, manages the day-to-day operations of the organisation. To facilitate decision-making and organisational efficiency; the CEO has delegated authority in relation to a range of agreed matters.

Related parties - NIACRO is an independent organisation and therefore conducts its business on that basis. NIACRO to be effective works closely with its members and external stakeholders to realise its core objectives. NIACRO has in place a range of robust policies including Conflicts of Interests, Whistleblowing and Fraud Prevention and Reporting.

Objectives, Activities, Achievements and Performance/ Operation Plan review -

The year 2022/23 saw the appointment of Fiona Greene (formerly Director of Operations) to the role of CEO. Under this new leadership the organisation entered a post pandemic 'new normal', with the associated move to Hybrid Working. Staff and volunteers remained committed to the people we support throughout a year of change and a background of financial uncertainty, as demand for our services continued to grow.

The timing of the decision on our application to the UK Shared Prosperity Fund for funding for our employability service, meant that our Working Well programme had to be wound down and a redundancy process implemented. Although we lost experienced staff, they all found quality employment in roles which reflected their skills and the development achieved while working in NIACRO. When the decision from UKSPF came, it was a very positive one for the organisation, and our new SkillSET programme is now fully staffed and supporting people into employment and training.

Despite the suspension of the NI Assembly, we continued to contribute to policy and practice, through strategic engagement with statutory organisations, consultation responses, and the delivery of high profile events focusing on: the Minimum Age of Criminal Responsibility, the theme of 'Living with a Conviction' and a seminar on 'Delays in the Criminal Justice System' in conjunction with the AGM 2022.

Our services reached: **5581 people** across 27 projects



3093
adults



1847
families



641
children & young people

533 people were on more than one project

60% of people were offered advice and/or short term support for under 4 weeks

15% were supported for 4-12 weeks

25% of people were supported for over 12 weeks

0 25 50 75 100



2022-23

NIACRO
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Overview of Impact

Children and Young People Services

Belief -Early interventions can support children and young people to make positive life choices and avoid risk-taking behaviours. We therefore work alongside families, schools, and communities to offer such support.

Highlights from our 2022-23 work:

Services	Activity	Primary Funder
Independent Visitor Volunteers befriend and support "looked after" young people.	34 young people matched with a volunteer; 402 activities completed over 1281 hours.	Belfast Health and Social care Trust, South Eastern Health and Social Care Trust
Independent Representation Advocacy and support for young people in Lakewood Secure Care Centre.	51 connections/visits to Lakewood raising 65 issues.	South Eastern Health and Social Care Trust
EISS (Early Intervention Support Service): support for families when difficulties arise, before they need involvement with statutory services.		
EISS (Southern) EISS (Belfast)	108 families supported 101 families supported	Public Health Agency Public Health Agency
CAPS (Child and Parent Support/Southern Trust) Intensive support services for families, whose children, aged 8-13, are experiencing significant difficulties.	43 families supported	Health and Social Care Board, Southern Health and Social Care Trust
Family Support Hub NIACRO Chairs a group of voluntary, community and statutory bodies providing family support in SHSCT area.	347 referrals; Hub meetings continued monthly	Southern Health and Social Care Trust
Scope One to one support to children and young people who have a family member in prison.	15 children benefitted from the service	BBC Children in Need

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Families Affected by Imprisonment Services

Belief - People in prison and their families have the right to maintain (or not) relationships in prison and in the community. Helping families to access services strengthens their ability to cope, to achieve effective resettlement and to desist from crime. We therefore work to reduce (re)offending, and its impact, by supporting families affected by imprisonment.

Services	Activity	Primary funder
<p>Family Links Emotional and practical support for families affected by imprisonment.</p>	<p>1324 referrals to the project; engaged 150 children.</p>	<p>Northern Ireland Prison Service, Health and Social Care Board, Western Health and Social Care Trust</p>
<p>Visitor Centre services Hospitality, childcare, and welcome services to prison visitors at all three prisons.</p>	<p>Service provided across all 3 sites in visit halls and Welcome Centres. Provided a tailored pro-gramme of seasonal / monthly activities to families who engaged. Hospitality Service provided in all three sites for visitors. Child Centred Visits in Maghaberry and Magilligan and open days (Hydebank's version of CCVs) are happening regularly.</p>	<p>Northern Ireland Prison Service</p>
<p>FAMM - Family and Money Matters Debt and money management advice to people impacted by imprisonment or serving community sentences and their families.</p>	<p>492 referrals</p>	<p>Advice NI</p>

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Adults in Prison and in the Community Services

Belief -Supporting people who have offended or who are at risk of offending to make positive choices contributes to desistance from crime. We therefore work to contribute to a reduction in offending and re-offending by supporting adults leaving prison and in the community.

Services	Activity	Primary funder
Base 2		
Crisis response.	1198 referrals	The Housing Executive
Base2X Floating support service for individuals who have illegal drug debt, to remain safe from harm and maintain their tenancy.	30 referrals	Joseph Rowntree Charitable Trust
Welfare Advice		
For people who have been affected by the criminal justice system and their families.	515 individuals supported. 54% received support and benefit checks	NIACRO
Aspire - made up of two services: Aspire Mentoring and Aspire Community Engagement.		
Aspire Mentoring Support for young men referred by PBNI.	271 participants supported	Probation Board Northern Ireland
Aspire Community Engagement Support for young men not in the formal criminal justice system.	389 participants supported	Probation Board Northern Ireland
Transitions Mentoring Support for PBNI Referrals not fitting Aspire criteria (men and women).	127 participants supported	Probation Board Northern Ireland
Insync		
Providing trauma counselling and support for victims of paramilitary style attacks.	63 participants supported	Department of Justice, Tackling Paramilitarism
Working Well - Employment support for people with convictions, in prisons and in the community and including disclosure advice for individuals and employers.		
Working Well Community Employability support based in probation and NIACRO offices.	654 referrals received	European Social Fund, Probation Board Northern Ireland
Working Well-Prisons Providing support to those incarcerated by connecting them with services and programmes to enhance skills and support individuals towards release and resettlement.	419 referrals received	European Social Fund, Northern Ireland Prison Service
Disclosure Advice Advice on how to disclose a conviction and support if discrimination is experienced; advice to employers for compliance with legislative requirements.	358 enquiries received; Training delivered to 480 people across 44 sessions.	European Social Fund, NIACRO
Women's Project		
Support PBNI in the management of women in the community who have previously offended.	39 referrals with average weekly attendance of 4 participants	European Social Fund, Pilgrim Trust
Connections		
Pilot project offering one-to-one support to women through and beyond NIACRO	15 people supported	The National Lottery
APAC - Support for people to keep their tenancy and prevent homelessness.		
APAC ASB Support for people to keep their tenancy and prevent homelessness because of anti-social behaviour.	52 referrals 96% of leavers retained their right to tenancy	The Housing Executive-Supporting People
APAC STEM Support for people whose tenancy may be at risk due to harassment or intimidation because of ethnicity.	19 referrals	The Housing Executive-Supporting People
Belong2 Belong2 supports those from minority ethnic and/or migrant backgrounds who have been impacted by the Criminal Justice System.	21 individuals/families supported over 37 one-to-one sessions. 39 one-to-one advice sessions with professionals in the sector.	Minority Ethnic Development Fund, The Executive Office

External Engagement

Belief -The knowledge and experience we gain from our work give us the obligation, and authority and the responsibility to seek to influence decision makers, service providers, community leaders and the wider public. We will continue to have an impact on policy and practice by communicating our policy asks and engaging relevant publics.

Service	Activity
Communications	<p>There was 1 publication of NIACRO News during the year.</p> <p>Our Annual General Meeting took place in person at a local community venue. The Director General of the NIPS and the Criminal Justice Inspector spoke to the theme of Delay in the Criminal Justice System, one of our key Policy asks.</p>
Policy development	<p>We partnered with the Irish Penal Reform Trust to secure an All-Island Fund award to elevate issues of policy concern across the island of Ireland. The programme of events commenced formally with a Knowledge Sharing Event in Stormont in May 2022, highlighting the experiences of women in custody whose children are in care. In November 2022 we held a joint seminar in Dublin focussing on the barriers to employment following a conviction.</p> <p>Substantial work was undertaken to deliver an event in collaboration with Queen’s University Belfast and our Tracing the Review colleagues. We took this opportunity to not only focus on the reasons to raise the Minimum Age of Criminal Responsibility (MACR) but on creating workshops to help attendees navigate the public consultation which was launched. The highly successful event was attended by a wide cross-section from public, private and CV sectors.</p> <p>NIACRO children and family services staff took part in two sessions with Professor Ray Jones in relation to his review of Social Care in Northern Ireland. Work undertaken in relation to MACR also presented us with an opportunity to highlight our key policy ask in relation to early intervention.</p> <p>Consultation responses included:</p> <ul style="list-style-type: none"> - In person meeting with DoJ re Charlotte’s Law Consultation - In person meeting with NI Audit Office Review on Re-Offending - DoJ Audio and Video Links for NI Courts - DoJ review on Actions relating to Bail, Remand and Custodial arrangements for children - DoJ Consultation on Increasing the Minimum Age of Criminal Responsibility in Northern Ireland - Probation Board for Northern Ireland Consultation on Corporate Plan 2023-2026 - Money and Pensions Service (MAPS) 'Debt advice clients with deficit budgets' Call to Evidence - DoJ Domestic and Sexual Abuse Strategy - DoJ Modern Slavery and Human Trafficking Strategy - Dept of Education Draft Corporate Plan
Reporting and research	<p>2021-2022 Annual Report completed.</p> <p>We continued to work with the Children’s Law Centre, VOYPIC and Include Youth in highlighting our joint research entitled ‘Tracing the Review: Developments in Youth Justice in NI 2011-2021’.</p>

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(LIMITED BY GUARANTEE)

Applying Resources Effectively

Belief -We must use our resources efficiently and effectively to bring maximum benefit to our service users. To realise our outcomes, we will support our staff and volunteers, and secure and manage the necessary resources.

Throughout the year the Central Services Support team which includes our Finance, HR and Administrative teams worked tirelessly to support project delivery and maintain a robust infrastructure.

Services	Activity
Staff support and training	The internal Wellbeing group continued to focus on a wide range of connecting and supportive activities. We delivered a comprehensive Training Programme including Mandatory programmes and bespoke offerings based on staff learning and development needs.
Volunteers	30 active volunteers. As well as retaining our Investors in Volunteer Award, we held a special event during Volunteers week to celebrate their work with children and young people.
Securing resources	See financial results (page 16) Among a range of positive income generation activities during the year, we successfully bid for funding from the new UK Shared Prosperity Fund as well as a successful tender to the PHA for the Early Intervention Support Service.
Quality standards and controls	In August 2022 our IIP re-accreditation took place, including one to one meetings with staff, senior leadership and an all-staff survey. We were awarded IIP Gold for the first time. Work was completed to secure the renewal of the Investing in Children award. Cyber Essentials Plus accreditation completed. An Internal and External Audit programme took place with positive assessments.

Executive Committee

The Executive Committee meets 6 times per year, to oversee the organisation and ensure robust governance arrangements are in place and complied with. Reports for the Committee included Risk, Health and Safety, Safeguarding and Internal Audit as well as reports from the Finance & Audit Committee and the Senior Leadership team on new programme development. 4 new Executive Committee members were co-opted during the year, with 2 standing down. An Executive Committee away day took place, focussing on the development of a new Corporate Plan.

The Annual General Meeting took place in November 2022 focussing in on Delay in the Criminal Justice system.

The Annual General Meeting took place live on-line, due to ongoing COVID restrictions in November 2021 and included marking NIACRO's 50th year.

Allocation on spending across the organisation's strategic operational areas

Children and Young People	£803,841	16%
Adults in Prison and the Community	£3,202,930	63%
Families Affected by Imprisonment	£920,222	18%
Fundraising and Governance	£165,931	3%
Totals	£5,092,924	100%

NIACRO
(LIMITED BY GUARANTEE)

Plans for Future Periods

A new Corporate Plan 2023-28 was developed with all stakeholders during the year, and commenced in April 2023.

RESULTS

The following is a summary for the year 2022/23.

	Balance at 01-Apr-22	Surplus/(deficit) 31-Mar-23	Balance at 01-Mar-23
	£	£	£
Projects	498,907	(68,311)	430,596
Contingency Fund (Appendix 46)	1,082,226	(119,151)	963,075
General Reserve (Appendix 47)	577,220	-	577,220
Project Account Accumulation Fund	2,158,353	(187,462)	1,970,891
Administration Account	-	(7,743)	(7,743)
	2,158,353	(195,205)	1,963,148

Risk management

The Executive Committee oversees the regular review of risks. The CEO provides an update of live risks to the Executive in the quarterly reporting framework as well at Committee meetings. An overarching register of key risks is maintained, which allocates risk ownership and details the likely impact on NIACRO if risks materialised, as well as mitigating actions in progress. NIACRO has in place an internal audit service to deliver ongoing independent assurance on the effectiveness of the system internal controls, risk management and governance.

COVID 19

2022/23 saw the organisation transition to a post pandemic new normal with the introduction of an overarching Infection Control Protocol and procedures were agreed. Several of our prison based/focused support services were restricted in their ability to access prison establishments until well into 2022/23 which required a flexible approach to service delivery to ensure those who needed support had access to it. We continued to work closely with our partner organisations to ensure we were adaptive to changes needed to ensure safe delivery of services.

Insurance for the Directors of the Company – The Company has purchased insurance to indemnify it's Directors against potential legal actions which they may face while carrying out their duties.

Investment Policy- The Executive Committee with the advice from the Finance & Audit Committee has considered the most appropriate policy of investing funds and has decided on a mixture of accounts; current, deposit and investment accounts in line with ethical considerations. This ensures the requirements to generate a return on investment. The Finance & Audit Committee review the investment practice annually.

Reserves Policy – The NIACRO Reserves Policy is based on the need to cover current risks and to maintain the delivery of current objectives. An in-year feature has been the need to have liquid cash to fund the process of payment in arrears by funders. The target is to hold £1.9 million of reserves, to include the cost of redundancies, provision of notice to staff and the wind-up costs associated with programmes. Currently NIACRO has a cash reserve of £1.1 million along side the value of the property. The Executive will approve any use of reserves. The Reserves Policy will be reviewed annually. Exceptionally the policy may require adjustments during the year if there are material changes to the risks NIACRO faces or it's business plan.

AUDITORS

Miscampbell & Co offer themselves for re-appointment in accordance with an elective resolution made under Section 386(1) of the Companies Act 2006.

BY ORDER OF THE BOARD

Fiona Greene
Secretary

Date :- xxxxxxxx

INDEPENDENT AUDITORS REPORT TO THE MEMBERS
ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of NIACRO, for the year ended 31 March 2023 which comprise of, administration account, the statement of financial activities, the balance sheet, the cashflow statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standards applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 March 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' report thereon. The directors are responsible for the other information contained within the Annual Report. 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.

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.

Opinion on other matters prescribed by the Companies Act 2006

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

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

INDEPENDENT AUDITORS REPORT TO THE MEMBERS CONT'D

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the 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 directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Company and management. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Company is complying with those frameworks by making enquiries of management to understand how the Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

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. This description forms part of our Auditors' Report.

Use of our report

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 audit work has been undertaken so that we might state to the 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 Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan R Bethel (Senior Statutory Auditor)
For and on behalf of Miscampbell & Co.
Chartered Accountants and
Statutory Auditors
Date:-xxxxxxx

6 Annadale Avenue
Belfast
BT7 3JH

NIACRO
(LIMITED BY GUARANTEE)

ADMINISTRATION ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>	<u>2022</u>
	£	£
INCOME		
Department of Justice	265,738	265,738
Transfer to Deferred Credit (Capital Expenditure)	-	-
Sundry Income	375	-
Donations	1,323	190
Membership Fees	5	40
Service Charges to Project Accounts	319,392	323,223
Bank Interest Received	-	-
TOTAL INCOME C/FWD	<u><u>586,833</u></u>	<u><u>589,191</u></u>

NIACRO
(LIMITED BY GUARANTEE)

ADMINISTRATION ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
INCOME - BALANCE B/FWD:		586,833		589,191
DEDUCT EXPENDITURE				
Staff Costs	411,884		405,131	
Travel Expenses	795		2,039	
Telephone	10,944		17,804	
Printing /Publicity Materials	7,347		10,038	
Recruitment Costs	12,443		1,984	
Computer Hardware	16,895		10,992	
Computer Software	18,486		7,882	
Computer Consumables & Maintenance	34,860		31,253	
Insurance	28,922		51,122	
Miscellaneous Expenses	972		761	
Conferences & Staff Training	16,206		20,302	
Membership & Library Fees	4,381		5,404	
Professional Fees	13,620		8,039	
Bank Charges	1,521		1,140	
Auditors Remuneration (Internal & External)	15,300		15,300	
Depreciation Charge for the Year	20,058		20,058	
Deferred Credit Released as Income	(20,058)		(20,058)	
		<u>594,576</u>		<u>589,191</u>
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE, FOR THE YEAR C/FWD		<u>(7,743)</u>		<u>-</u>
BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR		<u>-</u>		<u>-</u>
BALANCE FORWARD AT 31 MARCH 2023		<u>(7,743)</u>		<u>-</u>

NIACRO
(LIMITED BY GUARANTEE)

ADMINISTRATION ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>	<u>2022</u>
	£	£
RECONCILIATION		
Deferred Credit Released as Income	20,058	20,058
Depreciation Charge for Year	<u>(20,058)</u>	<u>(20,058)</u>
BALANCE PER INCOME & EXPENDITURE ACCOUNT	<u><u>-</u></u>	<u><u>-</u></u>

NIACRO
(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted Funds	Restricted Funds	Notes	Total 2023 £	Total 2022 £
<u>INCOMING RESOURCES</u>					
Donations Legacies and Similar Incoming Resources					
Grants from Statutory Agencies	-	265,739		265,739	265,738
Income from Voluntary Agencies	1,138	60,277		61,415	28,903
Investment Income	4,450	-		4,450	1,986
Donations & Membership	1,828	-		1,828	3,730
<u>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</u>					
Activities in Furtherance of the Charity's Objectives					
Charitable Trusts & Foundations	-	216,457		216,457	223,996
Services Income	134,758	-		134,758	10,708
Grants from Statutory Agencies	-	4,220,815		4,220,815	3,950,767
Total Incoming Resources	12	4,763,288	12	4,905,462	4,485,828
<u>RESOURCES EXPENDED</u>					
Fundraising Costs	-	103,442		103,442	94,221
Governance Costs	-	62,489		62,489	60,283
<u>CHARITABLE EXPENDITURE</u>					
Cost of Activities in Furtherance of the Charity's Objectives					
Children and Young People	-	803,841		803,841	818,887
Adults in Prison and the Community	145,672	3,057,258		3,202,930	2,762,870
Families Affected by Imprisonment	115,653	804,569		920,222	772,759
Total Resources Expended	261,325	4,831,599		5,092,924	4,509,020
Net Income/(Expenditure) For Year	(119,151)	(68,311)		(187,462)	(23,192)
Transfer from Contingency Reserve	-	-		-	-
Fund Balances Brought Forward at 01/04/22	1,659,443	498,910		2,158,353	2,181,545
Fund Balances Carried Forward at 31/03/23	19	430,599	19	1,970,891	2,158,353

The notes on pages 20 to 28 form a integral part of these financial statements

NIACRO
(LIMITED BY GUARANTEE)

FINANCIAL YEAR ENDED 31 MARCH 2023

CONTINUING OPERATIONS

There have been no significant changes in the activities of the company and ongoing activities continued steadily throughout the year. The company will continue to seek to expand those of its activities where definite need is established.

TOTAL RECOGNISED GAINS AND LOSSES

The Company has no recognised gains or losses other than the deficit or surplus for the two financial years.

NOTE OF HISTORICAL COST PROFITS AND LOSSES

These accounts are prepared under the historical cost basis.

RESTRICTED FUNDS

Restricted funds are used for the specific purpose as required by the donor. Expenditure is allocated to such funds as per letters of offer which include an element of support costs.

UNRESTRICTED FUNDS

Unrestricted funds are available to use at the directions of management in furtherance of the objectives of the charity.

SUPPORT COSTS

Those support costs which cannot be allocated directly to an area of activity have been allocated on the same basis as expenditure incurred in undertaking an activity. The total of costs so far allocated in the year was £336,104.

FUNDRAISING COSTS

Fundraising costs comprise an allocation of staff and senior management costs plus overheads in connection with generating funding for the organisation.

GOVERNANCE COSTS

Governance costs include the cost of audits and production of the annual report together with an allocation of staff and senior management costs plus overheads.

NIACRO
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BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2023

	<u>NOTES</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
FIXED ASSETS					
Tangible	13		809,027		864,356
Leased	14		2,845		3,793
			<u>811,872</u>		<u>868,149</u>
CURRENT ASSETS					
Debtors & Prepayments	4	354,880		649,883	
Bank Deposit Account		1,621,790		1,438,937	
Cash in Hand		103		103	
		<u>1,976,773</u>		<u>2,088,923</u>	
Creditors: Amounts falling due within one year	5	<u>(685,157)</u>		<u>(614,220)</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>1,291,616</u>		<u>1,474,703</u>
			2,103,488		2,342,852
Creditors: Amounts falling due after one year	6		(1,939)		(2,909)
PROVISION FOR LIABILITIES AND CHARGES					
Deferred Credit	10		<u>(138,401)</u>		<u>(181,590)</u>
			<u>1,963,148</u>		<u>2,158,353</u>
REPRESENTED BY:					
Administration Accumulated Surplus/(Deficit)			(7,743)		-
Projects Accumulated Fund (All Projects)	19		<u>1,970,891</u>		<u>2,158,353</u>
			<u>1,963,148</u>		<u>2,158,353</u>

The financial statements were approved by the Board of the Executive Committee on xxxxxxxxx and signed on its behalf by

 Tony Glover (Treasurer)

 Les Allamby (Chair)

The notes on pages 20 to 28 form a integral part of these financial statements

NIACRO
(LIMITED BY GUARANTEE)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES (NOTE 15)		216,094		303,086
RETURNS ON INVESTMENT AND SERVICING OF FINANCE				
Interest Received	<u>4,450</u>		<u>1,986</u>	
Net Cash Flows from Investments and Servicing of Finance		4,450		1,986
CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT				
Payments for Fixed Assets	(30,544)		(41,928)	
Capital Grants Received	<u>-</u>		<u>17,850</u>	
		<u>(30,544)</u>		<u>(24,078)</u>
NET CASH INFLOW / (OUTFLOW) BEFORE FINANCING		190,000		280,994
FINANCING				
Finance Lease Payments	<u>(7,147)</u>		<u>(7,147)</u>	
		<u>(7,147)</u>		<u>(7,147)</u>
INCREASE / (DECREASE) IN CASH (NOTE 17)		<u><u>182,853</u></u>		<u><u>273,847</u></u>

The notes on pages 20 to 28 form a integral part of these financial statements

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2023

NOTE 1 GENERAL INFORMATION

The Association was incorporated on 6 September 1984 as a company limited by guarantee and not having a share capital. The principal activities are the provision of charitable services, particularly to those who have previously offended or are at risk of offending and their families.

The company is a private limited Company, by guarantee, incorporated in Northern Ireland. The address of its registered office is Amelia House, 4 Amelia Street BT2 7GS. NIACRO has been registered with the NI Charity Commission since October 2015.

NOTE 2 The service charges on projects are calculated to make an appropriate contribution to the costs of the central services provided to projects.

NOTE 3 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

NIACRO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

At the date of transition, no adjustments/restatements were required.

NIACRO reported a cash flow increase of £182,853 (Page19), 2022:- increase of £273,847 and has letters of offer in place on which basis the charity is a going concern.

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Association's accounts.

(a) Income

Income is derived mainly from contracts, service level agreements and grants but includes some public donations.

Funds are not recognised until they have been received or when the conditions for their receipt have been complied with and there is reasonable assurance that the funds are forthcoming. Funds are recognised in the income and expenditure accounts so as to match them with expenditure towards which they are intended to contribute.

Funds which contribute towards specific expenditure on fixed asset are transferred to a deferred credit account and released to the projects accounts over the expected useful lives of the assets.

(b) Expenditure

Expenditure is dealt with on the accruals basis.

(c) Taxation

As a registered charity, the Association is not liable to either Income Tax or Corporation Tax.

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

(d) Tangible Fixed Assets and Depreciation

Tangible Fixed Assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the cost of the Fixed Assets over the period of their useful lives, the principal rates being as follows,

Tenant Improvements	Written off over 12 years
Fixtures & Fittings	Written off over 12 years
Motor Vehicles	Written off over 4 years
Computer & Office Equipment	Written off over 3 years
Leased Motor Vehicles & Equipment	Written off over 3 years
Premises at Amelia Street	Written off over 25 years

Land is not depreciated

(e) Stock

Stock is valued at the lower of cost and net realisable value.

(f) Deferred Tax

No Deferred Tax liability is provided for in these accounts because the Association is a Registered Charity and it is not liable to pay any Corporation Tax.

(g) Pension Costs

The pension costs charged in the financial statements represent the contribution payable by the company during the year. The regular cost of providing retirement pensions and related benefits pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

(h) Leased Assets

The costs of fixed assets acquired under finance leases are capitalised and depreciation is charged in accordance with the depreciation policy. The capitalised value is calculated at the lower of the future minimum leasing payment discounted where appropriate, and the market price of the asset for outright purchase as reduced by any government capital grant receivable. The capital element of future leasing commitments is included in the accounts as obligations under finance leases and the interest element of leased payments is charged to the income and expenditure account on a straight line basis over the period of the leases. Rentals applicable to operating leases are written off as incurred.

(i) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing these financial statements, the directors have had to make the following judgements:

- Determine whether there are indicators of impairment of the company's tangible and intangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

Other key sources of estimation uncertainty.

- Tangible fixed assets (see note 13) are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In reassessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life the asset and projected disposal values.

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

NOTE 4 DEBTORS & PREPAYMENTS

	<u>2023</u>	<u>2022</u>
	£	£
Accrued Income and Prepayments	354,880	649,787
Other debtors	-	96
	<u>354,880</u>	<u>649,883</u>

NOTE 5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2023</u>	<u>2022</u>
	£	£
Trade Creditors	67,695	92,011
Accruals and Deferred Income	517,589	402,061
Finance Lease Creditor	970	7,147
Other Creditors	98,903	113,001
	<u>685,157</u>	<u>614,220</u>

NOTE 6 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	<u>2023</u>	<u>2022</u>
	£	£
Finance Lease Creditor	1,939	2,909
	<u>1,939</u>	<u>2,909</u>

NOTE 7 EMPLOYEES

The average numbers of employees within the Association during the year were:-

	<u>2023</u>	<u>2022</u>
Administration	13	13
Project Staff	114	113
Others	10	9
	<u>137</u>	<u>135</u>

	<u>2023</u>	<u>2022</u>
	£	£
Their total remuneration for the year was:-		
Wages & Salaries	3,307,741	3,060,220
Social Security Costs	320,678	298,612
Pensions	204,982	175,864
	<u>3,833,401</u>	<u>3,534,696</u>

No remuneration was paid to directors during the year (2022 - Nil).

Senior Employees Emoluments :-

	<u>2023</u>	<u>2022</u>
£80,001 - £90,000	-	1
£90,001 - 100,000	1	-

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

NOTE 8 PENSION COSTS

The company operates a defined contribution pension scheme in respect for employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £204,982 (2022: £175,864).

NOTE 9 SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION IS STATED

	<u>2023</u>	<u>2022</u>
	£	£
After charging:		
Depreciation	86,821	95,432
Auditors remuneration - External	8,100	8,400
After crediting:		
Bank interest receivable	4,450	1,986
Deferred credit released as income	43,189	43,192

NOTE 10 DEFERRED CREDIT

	<u>2023</u>	<u>2022</u>
	£	£
Balance at 1 April 2022	181,590	206,932
Received in year ended 31 March 2023	-	17,850
	<u>181,590</u>	<u>224,782</u>
Released as income	(43,189)	(43,192)
Balance at 31 March 2023	<u><u>138,401</u></u>	<u><u>181,590</u></u>

NOTE 11 SHARES

The company is limited by guarantee without having a share capital.

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

NOTE 12 REVENUE AND CAPITAL GRANTS INCOME DURING YEAR

	<u>2023</u>		<u>2022</u>
	£		£
Belfast City Council	-		40,612
Belfast Health & Social Care Trust	77,592		79,657
Charles Hayward Foundation	25,000		18,750
Children in Need	17,515		36,058
Christmas Sitout	-		750
Community Foundation NI	-		15,000
Construction Industry Training Board	37,210		6,632
Department for Communities (Advice NI)	72,257		71,368
Department of Justice	371,836		275,617
European Social Fund	892,609		801,456
Health and Social Care Board	229,173		232,190
Joseph Rowntree Charitable Trust	60,165		44,508
Northern Ireland Prison Service	796,265		759,649
Pilgrim Trust	6,872		8,475
Probation Board for Northern Ireland	985,123		1,029,689
Public Health Agency	323,398		311,140
Red Cross	6,482		23,063
South Eastern Health & Social Care Trust	23,732		22,069
Southern Health & Social Care Trust	126,886		122,393
The Housing Executive	417,022		460,716
The National Lottery	20,289		6,324
Ufi Vol Tech Trust	53,050		12,111
UK Community Renewal Fund	150,819		63,783
Voluntary Agencies	7,240		16,492
Western Health & Social Care Trust	11,331		10,902
IRPT	7,376		-
MEDF	9,547		-
DOH mental health	35,636		-
	<u>4,764,425</u>		<u>4,469,404</u>
Services Income	134,758	10,708	
Membership Fees	5	40	
Donations	1,823	3,690	
Investment Income	<u>4,450</u>	<u>1,986</u>	
	141,036		16,424
Total	<u><u>4,905,461</u></u>		<u><u>4,485,828</u></u>

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

NOTE 13 TANGIBLE FIXED ASSETS

<u>Cost</u>	<u>Motor Vehicles</u>	<u>Computers & Office Equipment</u>	<u>Tenant Improvements</u>	<u>Fixtures & Fittings</u>	<u>Headquarters Computers & Office Equipment</u>	<u>Land & Buildings</u>	<u>Total</u>
Balance at 01/04/22	-	18,842	13,140	29,334	284,910	1,632,783	1,979,009
Additions	-	-	-	16,414	14,130	-	30,544
Disposals	-	-	-	-	-	-	-
Balance at 31/3/23	-	18,842	13,140	45,748	299,040	1,632,783	2,009,553
<u>Depreciation</u>							
Balance at 1/4/22	-	13,802	5,795	15,299	255,828	823,929	1,114,653
Charge for year	-	2,520	1,095	3,812	30,356	48,090	85,873
Disposals	-	-	-	-	-	-	-
Balance at 31/3/23	-	16,322	6,890	19,111	286,184	872,019	1,200,526
<u>Net Book Value</u>							
At 31/3/23	-	2,520	6,250	26,637	12,856	760,764	809,027
At 31/3/22	-	5,040	7,345	14,035	29,082	808,854	864,356

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 MARCH 2023

NOTE 14 LEASED ASSETS

	<u>Equipment</u>	<u>Total</u>
COST		
Balance at 1/4/22	35,208	35,208
Additions	-	-
Disposals	-	-
Balance at 31/3/23	<u>35,208</u>	<u>35,208</u>
DEPRECIATION		
Balance at 1/4/22	31,415	31,415
Charge for Year	948	948
Disposals	-	-
Balance at 31/3/23	<u>32,363</u>	<u>32,363</u>
NET BOOK VALUE		
At 31 March 2023	<u>2,845</u>	<u>2,845</u>
At 31 March 2022	<u>3,793</u>	<u>3,793</u>

NOTE 15 RECONCILIATION OF SURPLUS/(DEFICIT) TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	<u>2023</u>	<u>2022</u>
	£	£
Surplus/(Deficit) - Administration	(7,743)	-
Surplus/(Deficit) - Projects	(187,462)	(23,192)
	<u>(195,205)</u>	<u>(23,192)</u>
Deferred Credit released	(43,189)	(43,192)
Depreciation/Loss on sale	86,821	95,432
Decrease /(Increase) in Debtors	295,003	194,873
Increase/(Decrease) in Creditors	77,114	81,151
	<u>220,544</u>	<u>305,072</u>
Less Returns on Investment & Servicing of Finance	(4,450)	(1,986)
	<u>216,094</u>	<u>303,086</u>

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

NOTE 16 RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	<u>2023</u>	<u>2022</u>
	£	£
Increase/(Decrease) in Cash	182,853	273,847
Finance Lease Creditor Payments	<u>7,147</u>	<u>7,147</u>
	190,000	280,994
NET FUNDS AT START OF YEAR	<u>1,428,984</u>	<u>1,147,990</u>
NET FUNDS AT END OF YEAR	<u><u>1,618,984</u></u>	<u><u>1,428,984</u></u>

NOTE 17 ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	<u>2022</u>	Cash	<u>2023</u>
	£	Flows	£
		£	
Bank Accounts	1,438,937	182,853	1,621,790
Cash in Hand	103	-	103
	<u>1,439,040</u>	<u>182,853</u>	<u>1,621,893</u>
Finance Lease Creditor	<u>(10,056)</u>	<u>7,147</u>	<u>(2,909)</u>
	<u><u>1,428,984</u></u>	<u><u>190,000</u></u>	<u><u>1,618,984</u></u>

NOTE 18 LEASE PURCHASE ASSETS

£Nil (2022: £Nil) of lease purchase assets was acquired in the year.
The cost of fixed assets financed by lease purchase agreements is £35,208 (2022: £35,208). The net book value of those assets is £2,845 (2022: £3,793).
The depreciation charge for the year in relation to these assets was £948 (2022: £948).

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

NOTE 19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	2023 £	Restricted Funds	Unrestricted Funds	2022 £
Fixed Assets	-	811,872	811,872	-	868,149	868,149
Current Assets	1,000,425	976,348	1,976,773	977,337	1,111,586	2,088,923
Current Liabilities	(569,829)	(115,328)	(685,157)	(478,427)	(135,793)	(614,220)
Long Term Liabilities	-	(140,340)	(140,340)	-	(184,499)	(184,499)
Reserves	<u>430,596</u>	<u>1,532,552</u>	<u>1,963,148</u>	<u>498,910</u>	<u>1,659,443</u>	<u>2,158,353</u>

NIACRO

Northern Ireland - Charity number 101599

Annual report

NIACRO
(A Company Limited by Guarantee)

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

NIACRO
(LIMITED BY GUARANTEE)

YEAR ENDED 31 MARCH 2023

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NIACRO
(LIMITED BY GUARANTEE)

Reference and Administration Details of the Charity, its Directors and Advisors for the year ended 31 March 2023.

Directors

Directors during the year ended 31 March 2023, were as follows:

Les Allamby (Chairman)
Majella McCloskey (Vice Chair)
Tony Glover (Treasurer)
Christine Hunter (resigned March 2023)
Gillian McNaul
Paul Farrell
Conor Murray
John Patrick Clayton (resigned November 2022)
Mark Walker
Helen Dunn
Bob Zeller (appointed February 2023)

Company Registration Number NI 018121

Charity Registration Number NIC101599

Registered Office: Amelia House, 4 Amelia Street BT2 7GS

Recognition by HMRC Number XN 48280

Company Secretary: Fiona Greene

Chief Executive Officer: Fiona Greene

Independent Auditors: Miscampbell and Co (6 Annadale Avenue, Belfast BT7 3JH)

Bankers: Danske Bank (Donegal Square West, Belfast BT1 6JS)

Solicitors: Norman Shannon & Co Solicitors (3-5 Union Street, Belfast BT1 2 JF)

Directors' Report for year ended 31 March 2023

The Directors (Executive Committee) submit their report and the Audited Accounts of the Company for the year ended 31st March 2023. Below we set out the required standards/Directors' responsibilities.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare the financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Directors are required to:

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

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006, and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102). 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.

Principal Activities

The Charity's objects as stated in its documentation are:

- I. To alleviate need and disadvantage through the provision of services, assistance, advocacy and representation to care for, resettle and rehabilitate offenders and ex-offenders, alleged offenders, persons who may be at risk of becoming offenders and to care for the victims of crime and the families of such categories of person.
- II. To work for the prevention and reduction of crime for the benefit of the public in Northern Ireland.

The Directors have reviewed the statements made in the application to the Charity Commission in relation to the Public Benefit test and confirm its continuing relevance.

Organisational Mission statement - The principal activities of NIACRO are to reduce crime and its impact on people and communities.

To deliver its objectives NIACRO has in place a five year Corporate Plan 2018-2023 identifying work in the following areas:

- Children and Young People
- Families Affected by Imprisonment
- Adults in Prison and in the Community
- External Engagement
- Applying Resources Effectively.

Below under the heading Objectives, Activities, Achievements and Performances we detail our achievements for the year.

Structure, Governance and Management

NIACRO was established and registered as a charity in 1970, became a Company Limited by Guarantee in 1984 and most recently has been registered with the NI Charity Commission since October 2015.

Appointment of Executive Committee - NIACRO is governed by its Executive Committee which is elected from the organisation's membership. Annually members are invited to nominate from that group individuals to serve on the Committee by election through postal ballot. Governing documents provide for co-option of up to four individuals if agreed by the Executive Committee. Initial tenure is for three years at which point members stand down and are subject to re-election. As a matter of good practice members rarely serve more than nine years on the Committee.

NIACRO
(LIMITED BY GUARANTEE)

Committee Induction and Training - New members are provided with an induction programme and materials that brief them as to their roles and responsibilities and their legal obligations under charity and company law. They are advised of the role of the Committee and the consultative and decision-making processes operational in the organisation. They are also advised of the corporate and operational planning cycles as well as the annual programme of meetings. Strategic documents in relation to governance, sub committees and core procedures and policies are also available in an induction pack. All members are encouraged to attend regular briefing events on services and key policy considerations and biennially the Executive conducts an externally led review of its performance.

Organisational Structure - The Executive Committee ensures good governance of the organisation by setting its strategic objectives and policy direction through its Corporate Planning cycle. It monitors progress of the Operational Business Plan quarterly with a focus on adverse variances. The Committee meets 6 times per year. A standing Finance, Audit & Risk Committee chaired by the Treasurer supports this. The Chief Executive Officer, appointed by the Executive Committee, manages the day-to-day operations of the organisation. To facilitate decision-making and organisational efficiency; the CEO has delegated authority in relation to a range of agreed matters.

Related parties - NIACRO is an independent organisation and therefore conducts its business on that basis. NIACRO to be effective works closely with its members and external stakeholders to realise its core objectives. NIACRO has in place a range of robust policies including Conflicts of Interests, Whistleblowing and Fraud Prevention and Reporting.

Objectives, Activities, Achievements and Performance/ Operation Plan review -

The year 2022/23 saw the appointment of Fiona Greene (formerly Director of Operations) to the role of CEO. Under this new leadership the organisation entered a post pandemic 'new normal', with the associated move to Hybrid Working. Staff and volunteers remained committed to the people we support throughout a year of change and a background of financial uncertainty, as demand for our services continued to grow.

The timing of the decision on our application to the UK Shared Prosperity Fund for funding for our employability service, meant that our Working Well programme had to be wound down and a redundancy process implemented. Although we lost experienced staff, they all found quality employment in roles which reflected their skills and the development achieved while working in NIACRO. When the decision from UKSPF came, it was a very positive one for the organisation, and our new SkillSET programme is now fully staffed and supporting people into employment and training.

Despite the suspension of the NI Assembly, we continued to contribute to policy and practice, through strategic engagement with statutory organisations, consultation responses, and the delivery of high profile events focusing on: the Minimum Age of Criminal Responsibility, the theme of 'Living with a Conviction' and a seminar on 'Delays in the Criminal Justice System' in conjunction with the AGM 2022.

Our services reached: **5581 people** across 27 projects



3093
adults



1847
families



641
children & young people

533 people were on more than one project

60% of people were offered advice and/or short term support for under 4 weeks

15% were supported for 4-12 weeks

25% of people were supported for over 12 weeks

0 25 50 75 100



2022-23

NIACRO
(LIMITED BY GUARANTEE)

Overview of Impact

Children and Young People Services

Belief -Early interventions can support children and young people to make positive life choices and avoid risk-taking behaviours. We therefore work alongside families, schools, and communities to offer such support.

Highlights from our 2022-23 work:

Services	Activity	Primary Funder
Independent Visitor Volunteers befriend and support "looked after" young people.	34 young people matched with a volunteer; 402 activities completed over 1281 hours.	Belfast Health and Social care Trust, South Eastern Health and Social Care Trust
Independent Representation Advocacy and support for young people in Lakewood Secure Care Centre.	51 connections/visits to Lakewood raising 65 issues.	South Eastern Health and Social Care Trust
EISS (Early Intervention Support Service): support for families when difficulties arise, before they need involvement with statutory services.		
EISS (Southern) EISS (Belfast)	108 families supported 101 families supported	Public Health Agency Public Health Agency
CAPS (Child and Parent Support/Southern Trust) Intensive support services for families, whose children, aged 8-13, are experiencing significant difficulties.	43 families supported	Health and Social Care Board, Southern Health and Social Care Trust
Family Support Hub NIACRO Chairs a group of voluntary, community and statutory bodies providing family support in SHSCT area.	347 referrals; Hub meetings continued monthly	Southern Health and Social Care Trust
Scope One to one support to children and young people who have a family member in prison.	15 children benefitted from the service	BBC Children in Need

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Families Affected by Imprisonment Services

Belief - People in prison and their families have the right to maintain (or not) relationships in prison and in the community. Helping families to access services strengthens their ability to cope, to achieve effective resettlement and to desist from crime. We therefore work to reduce (re)offending, and its impact, by supporting families affected by imprisonment.

Services	Activity	Primary funder
<p>Family Links Emotional and practical support for families affected by imprisonment.</p>	<p>1324 referrals to the project; engaged 150 children.</p>	<p>Northern Ireland Prison Service, Health and Social Care Board, Western Health and Social Care Trust</p>
<p>Visitor Centre services Hospitality, childcare, and welcome services to prison visitors at all three prisons.</p>	<p>Service provided across all 3 sites in visit halls and Welcome Centres. Provided a tailored pro-gramme of seasonal / monthly activities to families who engaged. Hospitality Service provided in all three sites for visitors. Child Centred Visits in Maghaberry and Magilligan and open days (Hydebank's version of CCVs) are happening regularly.</p>	<p>Northern Ireland Prison Service</p>
<p>FAMM - Family and Money Matters Debt and money management advice to people impacted by imprisonment or serving community sentences and their families.</p>	<p>492 referrals</p>	<p>Advice NI</p>

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Adults in Prison and in the Community Services

Belief -Supporting people who have offended or who are at risk of offending to make positive choices contributes to desistance from crime. We therefore work to contribute to a reduction in offending and re-offending by supporting adults leaving prison and in the community.

Services	Activity	Primary funder
Base 2		
Crisis response.	1198 referrals	The Housing Executive
Base2X Floating support service for individuals who have illegal drug debt, to remain safe from harm and maintain their tenancy.	30 referrals	Joseph Rowntree Charitable Trust
Welfare Advice		
For people who have been affected by the criminal justice system and their families.	515 individuals supported. 54% received support and benefit checks	NIACRO
Aspire - made up of two services: Aspire Mentoring and Aspire Community Engagement.		
Aspire Mentoring Support for young men referred by PBNI.	271 participants supported	Probation Board Northern Ireland
Aspire Community Engagement Support for young men not in the formal criminal justice system.	389 participants supported	Probation Board Northern Ireland
Transitions Mentoring Support for PBNI Referrals not fitting Aspire criteria (men and women).	127 participants supported	Probation Board Northern Ireland
Insync		
Providing trauma counselling and support for victims of paramilitary style attacks.	63 participants supported	Department of Justice, Tackling Paramilitarism
Working Well - Employment support for people with convictions, in prisons and in the community and including disclosure advice for individuals and employers.		
Working Well Community Employability support based in probation and NIACRO offices.	654 referrals received	European Social Fund, Probation Board Northern Ireland
Working Well-Prisons Providing support to those incarcerated by connecting them with services and programmes to enhance skills and support individuals towards release and resettlement.	419 referrals received	European Social Fund, Northern Ireland Prison Service
Disclosure Advice Advice on how to disclose a conviction and support if discrimination is experienced; advice to employers for compliance with legislative requirements.	358 enquiries received; Training delivered to 480 people across 44 sessions.	European Social Fund, NIACRO
Women's Project		
Support PBNI in the management of women in the community who have previously offended.	39 referrals with average weekly attendance of 4 participants	European Social Fund, Pilgrim Trust
Connections		
Pilot project offering one-to-one support to women through and beyond NIACRO	15 people supported	The National Lottery
APAC - Support for people to keep their tenancy and prevent homelessness.		
APAC ASB Support for people to keep their tenancy and prevent homelessness because of anti-social behaviour.	52 referrals 96% of leavers retained their right to tenancy	The Housing Executive-Supporting People
APAC STEM Support for people whose tenancy may be at risk due to harassment or intimidation because of ethnicity.	19 referrals	The Housing Executive-Supporting People
Belong2 Belong2 supports those from minority ethnic and/or migrant backgrounds who have been impacted by the Criminal Justice System.	21 individuals/families supported over 37 one-to-one sessions. 39 one-to-one advice sessions with professionals in the sector.	Minority Ethnic Development Fund, The Executive Office

External Engagement

Belief -The knowledge and experience we gain from our work give us the obligation, and authority and the responsibility to seek to influence decision makers, service providers, community leaders and the wider public. We will continue to have an impact on policy and practice by communicating our policy asks and engaging relevant publics.

Service	Activity
Communications	<p>There was 1 publication of NIACRO News during the year.</p> <p>Our Annual General Meeting took place in person at a local community venue. The Director General of the NIPS and the Criminal Justice Inspector spoke to the theme of Delay in the Criminal Justice System, one of our key Policy asks.</p>
Policy development	<p>We partnered with the Irish Penal Reform Trust to secure an All-Island Fund award to elevate issues of policy concern across the island of Ireland. The programme of events commenced formally with a Knowledge Sharing Event in Stormont in May 2022, highlighting the experiences of women in custody whose children are in care. In November 2022 we held a joint seminar in Dublin focussing on the barriers to employment following a conviction.</p> <p>Substantial work was undertaken to deliver an event in collaboration with Queen’s University Belfast and our Tracing the Review colleagues. We took this opportunity to not only focus on the reasons to raise the Minimum Age of Criminal Responsibility (MACR) but on creating workshops to help attendees navigate the public consultation which was launched. The highly successful event was attended by a wide cross-section from public, private and CV sectors.</p> <p>NIACRO children and family services staff took part in two sessions with Professor Ray Jones in relation to his review of Social Care in Northern Ireland. Work undertaken in relation to MACR also presented us with an opportunity to highlight our key policy ask in relation to early intervention.</p> <p>Consultation responses included:</p> <ul style="list-style-type: none"> - In person meeting with DoJ re Charlotte’s Law Consultation - In person meeting with NI Audit Office Review on Re-Offending - DoJ Audio and Video Links for NI Courts - DoJ review on Actions relating to Bail, Remand and Custodial arrangements for children - DoJ Consultation on Increasing the Minimum Age of Criminal Responsibility in Northern Ireland - Probation Board for Northern Ireland Consultation on Corporate Plan 2023-2026 - Money and Pensions Service (MAPS) 'Debt advice clients with deficit budgets' Call to Evidence - DoJ Domestic and Sexual Abuse Strategy - DoJ Modern Slavery and Human Trafficking Strategy - Dept of Education Draft Corporate Plan
Reporting and research	<p>2021-2022 Annual Report completed.</p> <p>We continued to work with the Children’s Law Centre, VOYPIC and Include Youth in highlighting our joint research entitled ‘Tracing the Review: Developments in Youth Justice in NI 2011-2021’.</p>

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Applying Resources Effectively

Belief -We must use our resources efficiently and effectively to bring maximum benefit to our service users. To realise our outcomes, we will support our staff and volunteers, and secure and manage the necessary resources.

Throughout the year the Central Services Support team which includes our Finance, HR and Administrative teams worked tirelessly to support project delivery and maintain a robust infrastructure.

Services	Activity
Staff support and training	The internal Wellbeing group continued to focus on a wide range of connecting and supportive activities. We delivered a comprehensive Training Programme including Mandatory programmes and bespoke offerings based on staff learning and development needs.
Volunteers	30 active volunteers. As well as retaining our Investors in Volunteer Award, we held a special event during Volunteers week to celebrate their work with children and young people.
Securing resources	See financial results (page 16) Among a range of positive income generation activities during the year, we successfully bid for funding from the new UK Shared Prosperity Fund as well as a successful tender to the PHA for the Early Intervention Support Service.
Quality standards and controls	In August 2022 our IIP re-accreditation took place, including one to one meetings with staff, senior leadership and an all-staff survey. We were awarded IIP Gold for the first time. Work was completed to secure the renewal of the Investing in Children award. Cyber Essentials Plus accreditation completed. An Internal and External Audit programme took place with positive assessments.

Executive Committee

The Executive Committee meets 6 times per year, to oversee the organisation and ensure robust governance arrangements are in place and complied with. Reports for the Committee included Risk, Health and Safety, Safeguarding and Internal Audit as well as reports from the Finance & Audit Committee and the Senior Leadership team on new programme development. 4 new Executive Committee members were co-opted during the year, with 2 standing down. An Executive Committee away day took place, focussing on the development of a new Corporate Plan.

The Annual General Meeting took place in November 2022 focussing in on Delay in the Criminal Justice system.

The Annual General Meeting took place live on-line, due to ongoing COVID restrictions in November 2021 and included marking NIACRO's 50th year.

Allocation on spending across the organisation's strategic operational areas

Children and Young People	£803,841	16%
Adults in Prison and the Community	£3,202,930	63%
Families Affected by Imprisonment	£920,222	18%
Fundraising and Governance	£165,931	3%
Totals	£5,092,924	100%

NIACRO
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Plans for Future Periods

A new Corporate Plan 2023-28 was developed with all stakeholders during the year, and commenced in April 2023.

RESULTS

The following is a summary for the year 2022/23.

	Balance at 01-Apr-22	Surplus/(deficit) 31-Mar-23	Balance at 01-Mar-23
	£	£	£
Projects	498,907	(68,311)	430,596
Contingency Fund (Appendix 46)	1,082,226	(119,151)	963,075
General Reserve (Appendix 47)	577,220	-	577,220
Project Account Accumulation Fund	2,158,353	(187,462)	1,970,891
Administration Account	-	(7,743)	(7,743)
	2,158,353	(195,205)	1,963,148

Risk management

The Executive Committee oversees the regular review of risks. The CEO provides an update of live risks to the Executive in the quarterly reporting framework as well at Committee meetings. An overarching register of key risks is maintained, which allocates risk ownership and details the likely impact on NIACRO if risks materialised, as well as mitigating actions in progress. NIACRO has in place an internal audit service to deliver ongoing independent assurance on the effectiveness of the system internal controls, risk management and governance.

COVID 19

2022/23 saw the organisation transition to a post pandemic new normal with the introduction of an overarching Infection Control Protocol and procedures were agreed. Several of our prison based/focused support services were restricted in their ability to access prison establishments until well into 2022/23 which required a flexible approach to service delivery to ensure those who needed support had access to it. We continued to work closely with our partner organisations to ensure we were adaptive to changes needed to ensure safe delivery of services.

Insurance for the Directors of the Company – The Company has purchased insurance to indemnify it's Directors against potential legal actions which they may face while carrying out their duties.

Investment Policy- The Executive Committee with the advice from the Finance & Audit Committee has considered the most appropriate policy of investing funds and has decided on a mixture of accounts; current, deposit and investment accounts in line with ethical considerations. This ensures the requirements to generate a return on investment. The Finance & Audit Committee review the investment practice annually.

Reserves Policy – The NIACRO Reserves Policy is based on the need to cover current risks and to maintain the delivery of current objectives. An in-year feature has been the need to have liquid cash to fund the process of payment in arrears by funders. The target is to hold £1.9 million of reserves, to include the cost of redundancies, provision of notice to staff and the wind-up costs associated with programmes. Currently NIACRO has a cash reserve of £1.1 million along side the value of the property. The Executive will approve any use of reserves. The Reserves Policy will be reviewed annually. Exceptionally the policy may require adjustments during the year if there are material changes to the risks NIACRO faces or it's business plan.

AUDITORS

Miscampbell & Co offer themselves for re-appointment in accordance with an elective resolution made under Section 386(1) of the Companies Act 2006.

BY ORDER OF THE BOARD

Fiona Greene
Secretary

Date :- xxxxxxxx

INDEPENDENT AUDITORS REPORT TO THE MEMBERS
ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of NIACRO, for the year ended 31 March 2023 which comprise of, administration account, the statement of financial activities, the balance sheet, the cashflow statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standards applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 March 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' report thereon. The directors are responsible for the other information contained within the Annual Report. 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.

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.

Opinion on other matters prescribed by the Companies Act 2006

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

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

INDEPENDENT AUDITORS REPORT TO THE MEMBERS CONT'D

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the 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 directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Company and management. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Company is complying with those frameworks by making enquiries of management to understand how the Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

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. This description forms part of our Auditors' Report.

Use of our report

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 audit work has been undertaken so that we might state to the 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 Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan R Bethel (Senior Statutory Auditor)
For and on behalf of Miscampbell & Co.
Chartered Accountants and
Statutory Auditors
Date:-xxxxxxx

6 Annadale Avenue
Belfast
BT7 3JH

NIACRO
(LIMITED BY GUARANTEE)

ADMINISTRATION ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>	<u>2022</u>
	£	£
INCOME		
Department of Justice	265,738	265,738
Transfer to Deferred Credit (Capital Expenditure)	-	-
Sundry Income	375	-
Donations	1,323	190
Membership Fees	5	40
Service Charges to Project Accounts	319,392	323,223
Bank Interest Received	-	-
TOTAL INCOME C/FWD	<u><u>586,833</u></u>	<u><u>589,191</u></u>

NIACRO
(LIMITED BY GUARANTEE)

ADMINISTRATION ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
INCOME - BALANCE B/FWD:		586,833		589,191
DEDUCT EXPENDITURE				
Staff Costs	411,884		405,131	
Travel Expenses	795		2,039	
Telephone	10,944		17,804	
Printing /Publicity Materials	7,347		10,038	
Recruitment Costs	12,443		1,984	
Computer Hardware	16,895		10,992	
Computer Software	18,486		7,882	
Computer Consumables & Maintenance	34,860		31,253	
Insurance	28,922		51,122	
Miscellaneous Expenses	972		761	
Conferences & Staff Training	16,206		20,302	
Membership & Library Fees	4,381		5,404	
Professional Fees	13,620		8,039	
Bank Charges	1,521		1,140	
Auditors Remuneration (Internal & External)	15,300		15,300	
Depreciation Charge for the Year	20,058		20,058	
Deferred Credit Released as Income	(20,058)		(20,058)	
		<u>594,576</u>		<u>589,191</u>
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE, FOR THE YEAR C/FWD		<u>(7,743)</u>		<u>-</u>
BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR		<u>-</u>		<u>-</u>
BALANCE FORWARD AT 31 MARCH 2023		<u>(7,743)</u>		<u>-</u>

NIACRO
(LIMITED BY GUARANTEE)

ADMINISTRATION ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>	<u>2022</u>
	£	£
RECONCILIATION		
Deferred Credit Released as Income	20,058	20,058
Depreciation Charge for Year	<u>(20,058)</u>	<u>(20,058)</u>
BALANCE PER INCOME & EXPENDITURE ACCOUNT	<u><u>-</u></u>	<u><u>-</u></u>

NIACRO
(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted Funds	Restricted Funds	Notes	Total 2023 £	Total 2022 £
<u>INCOMING RESOURCES</u>					
Donations Legacies and Similar Incoming Resources					
Grants from Statutory Agencies	-	265,739		265,739	265,738
Income from Voluntary Agencies	1,138	60,277		61,415	28,903
Investment Income	4,450	-		4,450	1,986
Donations & Membership	1,828	-		1,828	3,730
<u>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</u>					
Activities in Furtherance of the Charity's Objectives					
Charitable Trusts & Foundations	-	216,457		216,457	223,996
Services Income	134,758	-		134,758	10,708
Grants from Statutory Agencies	-	4,220,815		4,220,815	3,950,767
Total Incoming Resources	12 142,174	4,763,288	12	4,905,462	4,485,828
<u>RESOURCES EXPENDED</u>					
Fundraising Costs	-	103,442		103,442	94,221
Governance Costs	-	62,489		62,489	60,283
<u>CHARITABLE EXPENDITURE</u>					
Cost of Activities in Furtherance of the Charity's Objectives					
Children and Young People	-	803,841		803,841	818,887
Adults in Prison and the Community	145,672	3,057,258		3,202,930	2,762,870
Families Affected by Imprisonment	115,653	804,569		920,222	772,759
Total Resources Expended	<u>261,325</u>	<u>4,831,599</u>		<u>5,092,924</u>	<u>4,509,020</u>
<u>Net Income/(Expenditure) For Year</u>	<u>(119,151)</u>	<u>(68,311)</u>		<u>(187,462)</u>	<u>(23,192)</u>
Transfer from Contingency Reserve	-	-		-	-
Fund Balances Brought Forward at 01/04/22	<u>1,659,443</u>	<u>498,910</u>		<u>2,158,353</u>	<u>2,181,545</u>
Fund Balances Carried Forward at 31/03/23	19 <u>1,540,292</u>	<u>430,599</u>	19	<u>1,970,891</u>	<u>2,158,353</u>

The notes on pages 20 to 28 form a integral part of these financial statements

NIACRO
(LIMITED BY GUARANTEE)

FINANCIAL YEAR ENDED 31 MARCH 2023

CONTINUING OPERATIONS

There have been no significant changes in the activities of the company and ongoing activities continued steadily throughout the year. The company will continue to seek to expand those of its activities where definite need is established.

TOTAL RECOGNISED GAINS AND LOSSES

The Company has no recognised gains or losses other than the deficit or surplus for the two financial years.

NOTE OF HISTORICAL COST PROFITS AND LOSSES

These accounts are prepared under the historical cost basis.

RESTRICTED FUNDS

Restricted funds are used for the specific purpose as required by the donor. Expenditure is allocated to such funds as per letters of offer which include an element of support costs.

UNRESTRICTED FUNDS

Unrestricted funds are available to use at the directions of management in furtherance of the objectives of the charity.

SUPPORT COSTS

Those support costs which cannot be allocated directly to an area of activity have been allocated on the same basis as expenditure incurred in undertaking an activity. The total of costs so far allocated in the year was £336,104.

FUNDRAISING COSTS

Fundraising costs comprise an allocation of staff and senior management costs plus overheads in connection with generating funding for the organisation.

GOVERNANCE COSTS

Governance costs include the cost of audits and production of the annual report together with an allocation of staff and senior management costs plus overheads.

NIACRO
(LIMITED BY GUARANTEE)

BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2023

	<u>NOTES</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
FIXED ASSETS					
Tangible	13		809,027		864,356
Leased	14		2,845		3,793
			<u>811,872</u>		<u>868,149</u>
CURRENT ASSETS					
Debtors & Prepayments	4	354,880		649,883	
Bank Deposit Account		1,621,790		1,438,937	
Cash in Hand		103		103	
		<u>1,976,773</u>		<u>2,088,923</u>	
Creditors: Amounts falling due within one year	5		<u>(685,157)</u>		<u>(614,220)</u>
NET CURRENT (LIABILITIES)/ASSETS			<u>1,291,616</u>		<u>1,474,703</u>
			2,103,488		2,342,852
Creditors: Amounts falling due after one year	6		(1,939)		(2,909)
PROVISION FOR LIABILITIES AND CHARGES					
Deferred Credit	10		<u>(138,401)</u>		<u>(181,590)</u>
			<u>1,963,148</u>		<u>2,158,353</u>
REPRESENTED BY:					
Administration Accumulated Surplus/(Deficit)			(7,743)		-
Projects Accumulated Fund (All Projects)			1,970,891		2,158,353
	19		<u>1,963,148</u>		<u>2,158,353</u>

The financial statements were approved by the Board of the Executive Committee on xxxxxxxxx and signed on its behalf by

 Tony Glover (Treasurer)

 Les Allamby (Chair)

The notes on pages 20 to 28 form a integral part of these financial statements

NIACRO
(LIMITED BY GUARANTEE)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES (NOTE 15)		216,094		303,086
RETURNS ON INVESTMENT AND SERVICING OF FINANCE				
Interest Received	<u>4,450</u>		<u>1,986</u>	
Net Cash Flows from Investments and Servicing of Finance		4,450		1,986
CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT				
Payments for Fixed Assets	(30,544)		(41,928)	
Capital Grants Received	<u>-</u>		<u>17,850</u>	
		<u>(30,544)</u>		<u>(24,078)</u>
NET CASH INFLOW / (OUTFLOW) BEFORE FINANCING		190,000		280,994
FINANCING				
Finance Lease Payments	<u>(7,147)</u>		<u>(7,147)</u>	
		<u>(7,147)</u>		<u>(7,147)</u>
INCREASE / (DECREASE) IN CASH (NOTE 17)		<u><u>182,853</u></u>		<u><u>273,847</u></u>

The notes on pages 20 to 28 form a integral part of these financial statements

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2023

NOTE 1 GENERAL INFORMATION

The Association was incorporated on 6 September 1984 as a company limited by guarantee and not having a share capital. The principal activities are the provision of charitable services, particularly to those who have previously offended or are at risk of offending and their families.

The company is a private limited Company, by guarantee, incorporated in Northern Ireland. The address of its registered office is Amelia House, 4 Amelia Street BT2 7GS. NIACRO has been registered with the NI Charity Commission since October 2015.

NOTE 2 The service charges on projects are calculated to make an appropriate contribution to the costs of the central services provided to projects.

NOTE 3 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

NIACRO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

At the date of transition, no adjustments/restatements were required.

NIACRO reported a cash flow increase of £182,853 (Page19), 2022:- increase of £273,847 and has letters of offer in place on which basis the charity is a going concern.

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Association's accounts.

(a) Income

Income is derived mainly from contracts, service level agreements and grants but includes some public donations.

Funds are not recognised until they have been received or when the conditions for their receipt have been complied with and there is reasonable assurance that the funds are forthcoming. Funds are recognised in the income and expenditure accounts so as to match them with expenditure towards which they are intended to contribute.

Funds which contribute towards specific expenditure on fixed asset are transferred to a deferred credit account and released to the projects accounts over the expected useful lives of the assets.

(b) Expenditure

Expenditure is dealt with on the accruals basis.

(c) Taxation

As a registered charity, the Association is not liable to either Income Tax or Corporation Tax.

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

(d) Tangible Fixed Assets and Depreciation

Tangible Fixed Assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the cost of the Fixed Assets over the period of their useful lives, the principal rates being as follows,

Tenant Improvements	Written off over 12 years
Fixtures & Fittings	Written off over 12 years
Motor Vehicles	Written off over 4 years
Computer & Office Equipment	Written off over 3 years
Leased Motor Vehicles & Equipment	Written off over 3 years
Premises at Amelia Street	Written off over 25 years

Land is not depreciated

(e) Stock

Stock is valued at the lower of cost and net realisable value.

(f) Deferred Tax

No Deferred Tax liability is provided for in these accounts because the Association is a Registered Charity and it is not liable to pay any Corporation Tax.

(g) Pension Costs

The pension costs charged in the financial statements represent the contribution payable by the company during the year. The regular cost of providing retirement pensions and related benefits pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

(h) Leased Assets

The costs of fixed assets acquired under finance leases are capitalised and depreciation is charged in accordance with the depreciation policy. The capitalised value is calculated at the lower of the future minimum leasing payment discounted where appropriate, and the market price of the asset for outright purchase as reduced by any government capital grant receivable. The capital element of future leasing commitments is included in the accounts as obligations under finance leases and the interest element of leased payments is charged to the income and expenditure account on a straight line basis over the period of the leases. Rentals applicable to operating leases are written off as incurred.

(i) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing these financial statements, the directors have had to make the following judgements:

- Determine whether there are indicators of impairment of the company's tangible and intangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

Other key sources of estimation uncertainty.

- Tangible fixed assets (see note 13) are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In reassessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life the asset and projected disposal values.

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

NOTE 4 DEBTORS & PREPAYMENTS

	<u>2023</u>	<u>2022</u>
	£	£
Accrued Income and Prepayments	354,880	649,787
Other debtors	-	96
	<u>354,880</u>	<u>649,883</u>

NOTE 5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2023</u>	<u>2022</u>
	£	£
Trade Creditors	67,695	92,011
Accruals and Deferred Income	517,589	402,061
Finance Lease Creditor	970	7,147
Other Creditors	98,903	113,001
	<u>685,157</u>	<u>614,220</u>

NOTE 6 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	<u>2023</u>	<u>2022</u>
	£	£
Finance Lease Creditor	1,939	2,909
	<u>1,939</u>	<u>2,909</u>

NOTE 7 EMPLOYEES

The average numbers of employees within the Association during the year were:-

	<u>2023</u>	<u>2022</u>
Administration	13	13
Project Staff	114	113
Others	10	9
	<u>137</u>	<u>135</u>

	<u>2023</u>	<u>2022</u>
	£	£
Their total remuneration for the year was:-		
Wages & Salaries	3,307,741	3,060,220
Social Security Costs	320,678	298,612
Pensions	204,982	175,864
	<u>3,833,401</u>	<u>3,534,696</u>

No remuneration was paid to directors during the year (2022 - Nil).

Senior Employees Emoluments :-

	<u>2023</u>	<u>2022</u>
£80,001 - £90,000	-	1
£90,001 - 100,000	1	-

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

NOTE 8 PENSION COSTS

The company operates a defined contribution pension scheme in respect for employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £204,982 (2022: £175,864).

NOTE 9 SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION IS STATED

	<u>2023</u>	<u>2022</u>
	£	£
After charging:		
Depreciation	86,821	95,432
Auditors remuneration - External	8,100	8,400
After crediting:		
Bank interest receivable	4,450	1,986
Deferred credit released as income	43,189	43,192

NOTE 10 DEFERRED CREDIT

	<u>2023</u>	<u>2022</u>
	£	£
Balance at 1 April 2022	181,590	206,932
Received in year ended 31 March 2023	-	17,850
	<u>181,590</u>	<u>224,782</u>
Released as income	(43,189)	(43,192)
Balance at 31 March 2023	<u><u>138,401</u></u>	<u><u>181,590</u></u>

NOTE 11 SHARES

The company is limited by guarantee without having a share capital.

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

NOTE 12 REVENUE AND CAPITAL GRANTS INCOME DURING YEAR

	2023		2022
	£		£
Belfast City Council	-		40,612
Belfast Health & Social Care Trust	77,592		79,657
Charles Hayward Foundation	25,000		18,750
Children in Need	17,515		36,058
Christmas Sitout	-		750
Community Foundation NI	-		15,000
Construction Industry Training Board	37,210		6,632
Department for Communities (Advice NI)	72,257		71,368
Department of Justice	371,836		275,617
European Social Fund	892,609		801,456
Health and Social Care Board	229,173		232,190
Joseph Rowntree Charitable Trust	60,165		44,508
Northern Ireland Prison Service	796,265		759,649
Pilgrim Trust	6,872		8,475
Probation Board for Northern Ireland	985,123		1,029,689
Public Health Agency	323,398		311,140
Red Cross	6,482		23,063
South Eastern Health & Social Care Trust	23,732		22,069
Southern Health & Social Care Trust	126,886		122,393
The Housing Executive	417,022		460,716
The National Lottery	20,289		6,324
Ufi Vol Tech Trust	53,050		12,111
UK Community Renewal Fund	150,819		63,783
Voluntary Agencies	7,240		16,492
Western Health & Social Care Trust	11,331		10,902
IRPT	7,376		-
MEDF	9,547		-
DOH mental health	35,636		-
	4,764,425		4,469,404
Services Income	134,758	10,708	
Membership Fees	5	40	
Donations	1,823	3,690	
Investment Income	4,450	1,986	
	141,036		16,424
Total	4,905,461		4,485,828

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

NOTE 13 TANGIBLE FIXED ASSETS

<u>Cost</u>	<u>Motor Vehicles</u>	<u>Computers & Office Equipment</u>	<u>Tenant Improvements</u>	<u>Fixtures & Fittings</u>	<u>Headquarters Computers & Office Equipment</u>	<u>Land & Buildings</u>	<u>Total</u>
Balance at 01/04/22	-	18,842	13,140	29,334	284,910	1,632,783	1,979,009
Additions	-	-	-	16,414	14,130	-	30,544
Disposals	-	-	-	-	-	-	-
Balance at 31/3/23	-	18,842	13,140	45,748	299,040	1,632,783	2,009,553
<u>Depreciation</u>							
Balance at 1/4/22	-	13,802	5,795	15,299	255,828	823,929	1,114,653
Charge for year	-	2,520	1,095	3,812	30,356	48,090	85,873
Disposals	-	-	-	-	-	-	-
Balance at 31/3/23	-	16,322	6,890	19,111	286,184	872,019	1,200,526
<u>Net Book Value</u>							
At 31/3/23	-	2,520	6,250	26,637	12,856	760,764	809,027
At 31/3/22	-	5,040	7,345	14,035	29,082	808,854	864,356

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 MARCH 2023

NOTE 14 LEASED ASSETS

	<u>Equipment</u>	<u>Total</u>
COST		
Balance at 1/4/22	35,208	35,208
Additions	-	-
Disposals	-	-
Balance at 31/3/23	<u>35,208</u>	<u>35,208</u>
DEPRECIATION		
Balance at 1/4/22	31,415	31,415
Charge for Year	948	948
Disposals	-	-
Balance at 31/3/23	<u>32,363</u>	<u>32,363</u>
NET BOOK VALUE		
At 31 March 2023	<u>2,845</u>	<u>2,845</u>
At 31 March 2022	<u>3,793</u>	<u>3,793</u>

NOTE 15 RECONCILIATION OF SURPLUS/(DEFICIT) TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	<u>2023</u>	<u>2022</u>
	£	£
Surplus/(Deficit) - Administration	(7,743)	-
Surplus/(Deficit) - Projects	(187,462)	(23,192)
	<u>(195,205)</u>	<u>(23,192)</u>
Deferred Credit released	(43,189)	(43,192)
Depreciation/Loss on sale	86,821	95,432
Decrease /(Increase) in Debtors	295,003	194,873
Increase/(Decrease) in Creditors	77,114	81,151
	<u>220,544</u>	<u>305,072</u>
Less Returns on Investment & Servicing of Finance	(4,450)	(1,986)
	<u>216,094</u>	<u>303,086</u>

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NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

NOTE 16 RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	<u>2023</u>	<u>2022</u>
	£	£
Increase/(Decrease) in Cash	182,853	273,847
Finance Lease Creditor Payments	<u>7,147</u>	<u>7,147</u>
	190,000	280,994
NET FUNDS AT START OF YEAR	<u>1,428,984</u>	<u>1,147,990</u>
NET FUNDS AT END OF YEAR	<u><u>1,618,984</u></u>	<u><u>1,428,984</u></u>

NOTE 17 ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	<u>2022</u>	Cash	<u>2023</u>
	£	Flows	£
		£	
Bank Accounts	1,438,937	182,853	1,621,790
Cash in Hand	103	-	103
	<u>1,439,040</u>	<u>182,853</u>	<u>1,621,893</u>
Finance Lease Creditor	(10,056)	7,147	(2,909)
	<u>1,428,984</u>	<u>190,000</u>	<u>1,618,984</u>

NOTE 18 LEASE PURCHASE ASSETS

£Nil (2022: £Nil) of lease purchase assets was acquired in the year.
The cost of fixed assets financed by lease purchase agreements is £35,208 (2022: £35,208). The net book value of those assets is £2,845 (2022: £3,793).
The depreciation charge for the year in relation to these assets was £948 (2022: £948).

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

NOTE 19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	2023 £	Restricted Funds	Unrestricted Funds	2022 £
Fixed Assets	-	811,872	811,872	-	868,149	868,149
Current Assets	1,000,425	976,348	1,976,773	977,337	1,111,586	2,088,923
Current Liabilities	(569,829)	(115,328)	(685,157)	(478,427)	(135,793)	(614,220)
Long Term Liabilities	-	(140,340)	(140,340)	-	(184,499)	(184,499)
Reserves	<u>430,596</u>	<u>1,532,552</u>	<u>1,963,148</u>	<u>498,910</u>	<u>1,659,443</u>	<u>2,158,353</u>

NIACRO

Northern Ireland - Charity number 101599

Annual return

NIACRO
(A Company Limited by Guarantee)

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

NIACRO
(LIMITED BY GUARANTEE)

YEAR ENDED 31 MARCH 2023

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NIACRO
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Reference and Administration Details of the Charity, its Directors and Advisors for the year ended 31 March 2023.

Directors

Directors during the year ended 31 March 2023, were as follows:

Les Allamby (Chairman)
Majella McCloskey (Vice Chair)
Tony Glover (Treasurer)
Christine Hunter (resigned March 2023)
Gillian McNaul
Paul Farrell
Conor Murray
John Patrick Clayton (resigned November 2022)
Mark Walker
Helen Dunn
Bob Zeller (appointed February 2023)

Company Registration Number NI 018121

Charity Registration Number NIC101599

Registered Office: Amelia House, 4 Amelia Street BT2 7GS

Recognition by HMRC Number XN 48280

Company Secretary: Fiona Greene

Chief Executive Officer: Fiona Greene

Independent Auditors: Miscampbell and Co (6 Annadale Avenue, Belfast BT7 3JH)

Bankers: Danske Bank (Donegal Square West, Belfast BT1 6JS)

Solicitors: Norman Shannon & Co Solicitors (3-5 Union Street, Belfast BT1 2 JF)

Directors' Report for year ended 31 March 2023

The Directors (Executive Committee) submit their report and the Audited Accounts of the Company for the year ended 31st March 2023. Below we set out the required standards/Directors' responsibilities.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the Directors to prepare the financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Directors are required to:

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

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006, and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102). 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.

Principal Activities

The Charity's objects as stated in its documentation are:

- I. To alleviate need and disadvantage through the provision of services, assistance, advocacy and representation to care for, resettle and rehabilitate offenders and ex-offenders, alleged offenders, persons who may be at risk of becoming offenders and to care for the victims of crime and the families of such categories of person.
- II. To work for the prevention and reduction of crime for the benefit of the public in Northern Ireland.

The Directors have reviewed the statements made in the application to the Charity Commission in relation to the Public Benefit test and confirm its continuing relevance.

Organisational Mission statement - The principal activities of NIACRO are to reduce crime and its impact on people and communities.

To deliver its objectives NIACRO has in place a five year Corporate Plan 2018-2023 identifying work in the following areas:

- Children and Young People
- Families Affected by Imprisonment
- Adults in Prison and in the Community
- External Engagement
- Applying Resources Effectively.

Below under the heading Objectives, Activities, Achievements and Performances we detail our achievements for the year.

Structure, Governance and Management

NIACRO was established and registered as a charity in 1970, became a Company Limited by Guarantee in 1984 and most recently has been registered with the NI Charity Commission since October 2015.

Appointment of Executive Committee - NIACRO is governed by its Executive Committee which is elected from the organisation's membership. Annually members are invited to nominate from that group individuals to serve on the Committee by election through postal ballot. Governing documents provide for co-option of up to four individuals if agreed by the Executive Committee. Initial tenure is for three years at which point members stand down and are subject to re-election. As a matter of good practice members rarely serve more than nine years on the Committee.

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Committee Induction and Training - New members are provided with an induction programme and materials that brief them as to their roles and responsibilities and their legal obligations under charity and company law. They are advised of the role of the Committee and the consultative and decision-making processes operational in the organisation. They are also advised of the corporate and operational planning cycles as well as the annual programme of meetings. Strategic documents in relation to governance, sub committees and core procedures and policies are also available in an induction pack. All members are encouraged to attend regular briefing events on services and key policy considerations and biennially the Executive conducts an externally led review of its performance.

Organisational Structure - The Executive Committee ensures good governance of the organisation by setting its strategic objectives and policy direction through its Corporate Planning cycle. It monitors progress of the Operational Business Plan quarterly with a focus on adverse variances. The Committee meets 6 times per year. A standing Finance, Audit & Risk Committee chaired by the Treasurer supports this. The Chief Executive Officer, appointed by the Executive Committee, manages the day-to-day operations of the organisation. To facilitate decision-making and organisational efficiency; the CEO has delegated authority in relation to a range of agreed matters.

Related parties - NIACRO is an independent organisation and therefore conducts its business on that basis. NIACRO to be effective works closely with its members and external stakeholders to realise its core objectives. NIACRO has in place a range of robust policies including Conflicts of Interests, Whistleblowing and Fraud Prevention and Reporting.

Objectives, Activities, Achievements and Performance/ Operation Plan review -

The year 2022/23 saw the appointment of Fiona Greene (formerly Director of Operations) to the role of CEO. Under this new leadership the organisation entered a post pandemic 'new normal', with the associated move to Hybrid Working. Staff and volunteers remained committed to the people we support throughout a year of change and a background of financial uncertainty, as demand for our services continued to grow.

The timing of the decision on our application to the UK Shared Prosperity Fund for funding for our employability service, meant that our Working Well programme had to be wound down and a redundancy process implemented. Although we lost experienced staff, they all found quality employment in roles which reflected their skills and the development achieved while working in NIACRO. When the decision from UKSPF came, it was a very positive one for the organisation, and our new SkillSET programme is now fully staffed and supporting people into employment and training.

Despite the suspension of the NI Assembly, we continued to contribute to policy and practice, through strategic engagement with statutory organisations, consultation responses, and the delivery of high profile events focusing on: the Minimum Age of Criminal Responsibility, the theme of 'Living with a Conviction' and a seminar on 'Delays in the Criminal Justice System' in conjunction with the AGM 2022.

Our services reached: **5581 people** across 27 projects



3093
adults



1847
families



641
children & young people

533 people were on more than one project

60% of people were offered advice and/or short term support for under 4 weeks

15% were supported for 4-12 weeks

25% of people were supported for over 12 weeks

0 25 50 75 100



2022-23

NIACRO
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Overview of Impact

Children and Young People Services

Belief -Early interventions can support children and young people to make positive life choices and avoid risk-taking behaviours. We therefore work alongside families, schools, and communities to offer such support.

Highlights from our 2022-23 work:

Services	Activity	Primary Funder
Independent Visitor Volunteers befriend and support "looked after" young people.	34 young people matched with a volunteer; 402 activities completed over 1281 hours.	Belfast Health and Social care Trust, South Eastern Health and Social Care Trust
Independent Representation Advocacy and support for young people in Lakewood Secure Care Centre.	51 connections/visits to Lakewood raising 65 issues.	South Eastern Health and Social Care Trust
EISS (Early Intervention Support Service): support for families when difficulties arise, before they need involvement with statutory services.		
EISS (Southern) EISS (Belfast)	108 families supported 101 families supported	Public Health Agency Public Health Agency
CAPS (Child and Parent Support/Southern Trust) Intensive support services for families, whose children, aged 8-13, are experiencing significant difficulties.	43 families supported	Health and Social Care Board, Southern Health and Social Care Trust
Family Support Hub NIACRO Chairs a group of voluntary, community and statutory bodies providing family support in SHSCT area.	347 referrals; Hub meetings continued monthly	Southern Health and Social Care Trust
Scope One to one support to children and young people who have a family member in prison.	15 children benefitted from the service	BBC Children in Need

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Families Affected by Imprisonment Services

Belief - People in prison and their families have the right to maintain (or not) relationships in prison and in the community. Helping families to access services strengthens their ability to cope, to achieve effective resettlement and to desist from crime. We therefore work to reduce (re)offending, and its impact, by supporting families affected by imprisonment.

Services	Activity	Primary funder
<p>Family Links Emotional and practical support for families affected by imprisonment.</p>	<p>1324 referrals to the project; engaged 150 children.</p>	<p>Northern Ireland Prison Service, Health and Social Care Board, Western Health and Social Care Trust</p>
<p>Visitor Centre services Hospitality, childcare, and welcome services to prison visitors at all three prisons.</p>	<p>Service provided across all 3 sites in visit halls and Welcome Centres. Provided a tailored pro-gramme of seasonal / monthly activities to families who engaged. Hospitality Service provided in all three sites for visitors. Child Centred Visits in Maghaberry and Magilligan and open days (Hydebank's version of CCVs) are happening regularly.</p>	<p>Northern Ireland Prison Service</p>
<p>FAMM - Family and Money Matters Debt and money management advice to people impacted by imprisonment or serving community sentences and their families.</p>	<p>492 referrals</p>	<p>Advice NI</p>

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Adults in Prison and in the Community Services

Belief -Supporting people who have offended or who are at risk of offending to make positive choices contributes to desistance from crime. We therefore work to contribute to a reduction in offending and re-offending by supporting adults leaving prison and in the community.

Services	Activity	Primary funder
Base 2		
Crisis response.	1198 referrals	The Housing Executive
Base2X Floating support service for individuals who have illegal drug debt, to remain safe from harm and maintain their tenancy.	30 referrals	Joseph Rowntree Charitable Trust
Welfare Advice		
For people who have been affected by the criminal justice system and their families.	515 individuals supported. 54% received support and benefit checks	NIACRO
Aspire - made up of two services: Aspire Mentoring and Aspire Community Engagement.		
Aspire Mentoring Support for young men referred by PBNI.	271 participants supported	Probation Board Northern Ireland
Aspire Community Engagement Support for young men not in the formal criminal justice system.	389 participants supported	Probation Board Northern Ireland
Transitions Mentoring Support for PBNI Referrals not fitting Aspire criteria (men and women).	127 participants supported	Probation Board Northern Ireland
Insync		
Providing trauma counselling and support for victims of paramilitary style attacks.	63 participants supported	Department of Justice, Tackling Paramilitarism
Working Well - Employment support for people with convictions, in prisons and in the community and including disclosure advice for individuals and employers.		
Working Well Community Employability support based in probation and NIACRO offices.	654 referrals received	European Social Fund, Probation Board Northern Ireland
Working Well-Prisons Providing support to those incarcerated by connecting them with services and programmes to enhance skills and support individuals towards release and resettlement.	419 referrals received	European Social Fund, Northern Ireland Prison Service
Disclosure Advice Advice on how to disclose a conviction and support if discrimination is experienced; advice to employers for compliance with legislative requirements.	358 enquiries received; Training delivered to 480 people across 44 sessions.	European Social Fund, NIACRO
Women's Project		
Support PBNI in the management of women in the community who have previously offended.	39 referrals with average weekly attendance of 4 participants	European Social Fund, Pilgrim Trust
Connections		
Pilot project offering one-to-one support to women through and beyond NIACRO	15 people supported	The National Lottery
APAC - Support for people to keep their tenancy and prevent homelessness.		
APAC ASB Support for people to keep their tenancy and prevent homelessness because of anti-social behaviour.	52 referrals 96% of leavers retained their right to tenancy	The Housing Executive-Supporting People
APAC STEM Support for people whose tenancy may be at risk due to harassment or intimidation because of ethnicity.	19 referrals	The Housing Executive-Supporting People
Belong2 Belong2 supports those from minority ethnic and/or migrant backgrounds who have been impacted by the Criminal Justice System.	21 individuals/families supported over 37 one-to-one sessions. 39 one-to-one advice sessions with professionals in the sector.	Minority Ethnic Development Fund, The Executive Office

External Engagement

Belief -The knowledge and experience we gain from our work give us the obligation, and authority and the responsibility to seek to influence decision makers, service providers, community leaders and the wider public. We will continue to have an impact on policy and practice by communicating our policy asks and engaging relevant publics.

Service	Activity
Communications	<p>There was 1 publication of NIACRO News during the year.</p> <p>Our Annual General Meeting took place in person at a local community venue. The Director General of the NIPS and the Criminal Justice Inspector spoke to the theme of Delay in the Criminal Justice System, one of our key Policy asks.</p>
Policy development	<p>We partnered with the Irish Penal Reform Trust to secure an All-Island Fund award to elevate issues of policy concern across the island of Ireland. The programme of events commenced formally with a Knowledge Sharing Event in Stormont in May 2022, highlighting the experiences of women in custody whose children are in care. In November 2022 we held a joint seminar in Dublin focussing on the barriers to employment following a conviction.</p> <p>Substantial work was undertaken to deliver an event in collaboration with Queen’s University Belfast and our Tracing the Review colleagues. We took this opportunity to not only focus on the reasons to raise the Minimum Age of Criminal Responsibility (MACR) but on creating workshops to help attendees navigate the public consultation which was launched. The highly successful event was attended by a wide cross-section from public, private and CV sectors.</p> <p>NIACRO children and family services staff took part in two sessions with Professor Ray Jones in relation to his review of Social Care in Northern Ireland. Work undertaken in relation to MACR also presented us with an opportunity to highlight our key policy ask in relation to early intervention.</p> <p>Consultation responses included:</p> <ul style="list-style-type: none"> - In person meeting with DoJ re Charlotte’s Law Consultation - In person meeting with NI Audit Office Review on Re-Offending - DoJ Audio and Video Links for NI Courts - DoJ review on Actions relating to Bail, Remand and Custodial arrangements for children - DoJ Consultation on Increasing the Minimum Age of Criminal Responsibility in Northern Ireland - Probation Board for Northern Ireland Consultation on Corporate Plan 2023-2026 - Money and Pensions Service (MAPS) 'Debt advice clients with deficit budgets' Call to Evidence - DoJ Domestic and Sexual Abuse Strategy - DoJ Modern Slavery and Human Trafficking Strategy - Dept of Education Draft Corporate Plan
Reporting and research	<p>2021-2022 Annual Report completed.</p> <p>We continued to work with the Children’s Law Centre, VOYPIC and Include Youth in highlighting our joint research entitled ‘Tracing the Review: Developments in Youth Justice in NI 2011-2021’.</p>

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Applying Resources Effectively

Belief -We must use our resources efficiently and effectively to bring maximum benefit to our service users. To realise our outcomes, we will support our staff and volunteers, and secure and manage the necessary resources.

Throughout the year the Central Services Support team which includes our Finance, HR and Administrative teams worked tirelessly to support project delivery and maintain a robust infrastructure.

Services	Activity
Staff support and training	The internal Wellbeing group continued to focus on a wide range of connecting and supportive activities. We delivered a comprehensive Training Programme including Mandatory programmes and bespoke offerings based on staff learning and development needs.
Volunteers	30 active volunteers. As well as retaining our Investors in Volunteer Award, we held a special event during Volunteers week to celebrate their work with children and young people.
Securing resources	See financial results (page 16) Among a range of positive income generation activities during the year, we successfully bid for funding from the new UK Shared Prosperity Fund as well as a successful tender to the PHA for the Early Intervention Support Service.
Quality standards and controls	In August 2022 our IIP re-accreditation took place, including one to one meetings with staff, senior leadership and an all-staff survey. We were awarded IIP Gold for the first time. Work was completed to secure the renewal of the Investing in Children award. Cyber Essentials Plus accreditation completed. An Internal and External Audit programme took place with positive assessments.

Executive Committee

The Executive Committee meets 6 times per year, to oversee the organisation and ensure robust governance arrangements are in place and complied with. Reports for the Committee included Risk, Health and Safety, Safeguarding and Internal Audit as well as reports from the Finance & Audit Committee and the Senior Leadership team on new programme development. 4 new Executive Committee members were co-opted during the year, with 2 standing down. An Executive Committee away day took place, focussing on the development of a new Corporate Plan.

The Annual General Meeting took place in November 2022 focussing in on Delay in the Criminal Justice system.

The Annual General Meeting took place live on-line, due to ongoing COVID restrictions in November 2021 and included marking NIACRO's 50th year.

Allocation on spending across the organisation's strategic operational areas

Children and Young People	£803,841	16%
Adults in Prison and the Community	£3,202,930	63%
Families Affected by Imprisonment	£920,222	18%
Fundraising and Governance	£165,931	3%
Totals	£5,092,924	100%

NIACRO
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Plans for Future Periods

A new Corporate Plan 2023-28 was developed with all stakeholders during the year, and commenced in April 2023.

RESULTS

The following is a summary for the year 2022/23.

	Balance at 01-Apr-22	Surplus/(deficit) 31-Mar-23	Balance at 01-Mar-23
	£	£	£
Projects	498,907	(68,311)	430,596
Contingency Fund (Appendix 46)	1,082,226	(119,151)	963,075
General Reserve (Appendix 47)	577,220	-	577,220
Project Account Accumulation Fund	2,158,353	(187,462)	1,970,891
Administration Account	-	(7,743)	(7,743)
	2,158,353	(195,205)	1,963,148

Risk management

The Executive Committee oversees the regular review of risks. The CEO provides an update of live risks to the Executive in the quarterly reporting framework as well at Committee meetings. An overarching register of key risks is maintained, which allocates risk ownership and details the likely impact on NIACRO if risks materialised, as well as mitigating actions in progress. NIACRO has in place an internal audit service to deliver ongoing independent assurance on the effectiveness of the system internal controls, risk management and governance.

COVID 19

2022/23 saw the organisation transition to a post pandemic new normal with the introduction of an overarching Infection Control Protocol and procedures were agreed. Several of our prison based/focused support services were restricted in their ability to access prison establishments until well into 2022/23 which required a flexible approach to service delivery to ensure those who needed support had access to it. We continued to work closely with our partner organisations to ensure we were adaptive to changes needed to ensure safe delivery of services.

Insurance for the Directors of the Company – The Company has purchased insurance to indemnify it's Directors against potential legal actions which they may face while carrying out their duties.

Investment Policy- The Executive Committee with the advice from the Finance & Audit Committee has considered the most appropriate policy of investing funds and has decided on a mixture of accounts; current, deposit and investment accounts in line with ethical considerations. This ensures the requirements to generate a return on investment. The Finance & Audit Committee review the investment practice annually.

Reserves Policy – The NIACRO Reserves Policy is based on the need to cover current risks and to maintain the delivery of current objectives. An in-year feature has been the need to have liquid cash to fund the process of payment in arrears by funders. The target is to hold £1.9 million of reserves, to include the cost of redundancies, provision of notice to staff and the wind-up costs associated with programmes. Currently NIACRO has a cash reserve of £1.1 million along side the value of the property. The Executive will approve any use of reserves. The Reserves Policy will be reviewed annually. Exceptionally the policy may require adjustments during the year if there are material changes to the risks NIACRO faces or it's business plan.

AUDITORS

Miscampbell & Co offer themselves for re-appointment in accordance with an elective resolution made under Section 386(1) of the Companies Act 2006.

BY ORDER OF THE BOARD

Fiona Greene
Secretary

Date :- xxxxxxxx

INDEPENDENT AUDITORS REPORT TO THE MEMBERS
ON THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of NIACRO, for the year ended 31 March 2023 which comprise of, administration account, the statement of financial activities, the balance sheet, the cashflow statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standards applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 March 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' report thereon. The directors are responsible for the other information contained within the Annual Report. 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.

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.

Opinion on other matters prescribed by the Companies Act 2006

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

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

INDEPENDENT AUDITORS REPORT TO THE MEMBERS CONT'D

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of directors

As explained more fully in the Directors' responsibilities statement on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the 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 directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Company and management. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Company is complying with those frameworks by making enquiries of management to understand how the Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

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. This description forms part of our Auditors' Report.

Use of our report

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 audit work has been undertaken so that we might state to the 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 Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan R Bethel (Senior Statutory Auditor)
For and on behalf of Miscampbell & Co.
Chartered Accountants and
Statutory Auditors
Date:-xxxxxxx

6 Annadale Avenue
Belfast
BT7 3JH

NIACRO
(LIMITED BY GUARANTEE)

ADMINISTRATION ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>	<u>2022</u>
	£	£
INCOME		
Department of Justice	265,738	265,738
Transfer to Deferred Credit (Capital Expenditure)	-	-
Sundry Income	375	-
Donations	1,323	190
Membership Fees	5	40
Service Charges to Project Accounts	319,392	323,223
Bank Interest Received	-	-
TOTAL INCOME C/FWD	<u><u>586,833</u></u>	<u><u>589,191</u></u>

NIACRO
(LIMITED BY GUARANTEE)

ADMINISTRATION ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
INCOME - BALANCE B/FWD:		586,833		589,191
DEDUCT EXPENDITURE				
Staff Costs	411,884		405,131	
Travel Expenses	795		2,039	
Telephone	10,944		17,804	
Printing /Publicity Materials	7,347		10,038	
Recruitment Costs	12,443		1,984	
Computer Hardware	16,895		10,992	
Computer Software	18,486		7,882	
Computer Consumables & Maintenance	34,860		31,253	
Insurance	28,922		51,122	
Miscellaneous Expenses	972		761	
Conferences & Staff Training	16,206		20,302	
Membership & Library Fees	4,381		5,404	
Professional Fees	13,620		8,039	
Bank Charges	1,521		1,140	
Auditors Remuneration (Internal & External)	15,300		15,300	
Depreciation Charge for the Year	20,058		20,058	
Deferred Credit Released as Income	(20,058)		(20,058)	
		<u>594,576</u>		<u>589,191</u>
SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE, FOR THE YEAR C/FWD		<u>(7,743)</u>		<u>-</u>
BALANCE BROUGHT FORWARD FROM PREVIOUS YEAR		<u>-</u>		<u>-</u>
BALANCE FORWARD AT 31 MARCH 2023		<u>(7,743)</u>		<u>-</u>

NIACRO
(LIMITED BY GUARANTEE)

ADMINISTRATION ACCOUNT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>	<u>2022</u>
	£	£
RECONCILIATION		
Deferred Credit Released as Income	20,058	20,058
Depreciation Charge for Year	<u>(20,058)</u>	<u>(20,058)</u>
BALANCE PER INCOME & EXPENDITURE ACCOUNT	<u><u>-</u></u>	<u><u>-</u></u>

NIACRO
(LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted Funds	Restricted Funds	Notes	Total 2023 £	Total 2022 £
<u>INCOMING RESOURCES</u>					
Donations Legacies and Similar Incoming Resources					
Grants from Statutory Agencies	-	265,739		265,739	265,738
Income from Voluntary Agencies	1,138	60,277		61,415	28,903
Investment Income	4,450	-		4,450	1,986
Donations & Membership	1,828	-		1,828	3,730
<u>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</u>					
Activities in Furtherance of the Charity's Objectives					
Charitable Trusts & Foundations	-	216,457		216,457	223,996
Services Income	134,758	-		134,758	10,708
Grants from Statutory Agencies	-	4,220,815		4,220,815	3,950,767
Total Incoming Resources	12	4,763,288	12	4,905,462	4,485,828
<u>RESOURCES EXPENDED</u>					
Fundraising Costs	-	103,442		103,442	94,221
Governance Costs	-	62,489		62,489	60,283
<u>CHARITABLE EXPENDITURE</u>					
Cost of Activities in Furtherance of the Charity's Objectives					
Children and Young People	-	803,841		803,841	818,887
Adults in Prison and the Community	145,672	3,057,258		3,202,930	2,762,870
Families Affected by Imprisonment	115,653	804,569		920,222	772,759
Total Resources Expended	261,325	4,831,599		5,092,924	4,509,020
Net Income/(Expenditure) For Year	(119,151)	(68,311)		(187,462)	(23,192)
Transfer from Contingency Reserve	-	-		-	-
Fund Balances Brought Forward at 01/04/22	1,659,443	498,910		2,158,353	2,181,545
Fund Balances Carried Forward at 31/03/23	19	430,599	19	1,970,891	2,158,353

The notes on pages 20 to 28 form a integral part of these financial statements

NIACRO
(LIMITED BY GUARANTEE)

FINANCIAL YEAR ENDED 31 MARCH 2023

CONTINUING OPERATIONS

There have been no significant changes in the activities of the company and ongoing activities continued steadily throughout the year. The company will continue to seek to expand those of its activities where definite need is established.

TOTAL RECOGNISED GAINS AND LOSSES

The Company has no recognised gains or losses other than the deficit or surplus for the two financial years.

NOTE OF HISTORICAL COST PROFITS AND LOSSES

These accounts are prepared under the historical cost basis.

RESTRICTED FUNDS

Restricted funds are used for the specific purpose as required by the donor. Expenditure is allocated to such funds as per letters of offer which include an element of support costs.

UNRESTRICTED FUNDS

Unrestricted funds are available to use at the directions of management in furtherance of the objectives of the charity.

SUPPORT COSTS

Those support costs which cannot be allocated directly to an area of activity have been allocated on the same basis as expenditure incurred in undertaking an activity. The total of costs so far allocated in the year was £336,104.

FUNDRAISING COSTS

Fundraising costs comprise an allocation of staff and senior management costs plus overheads in connection with generating funding for the organisation.

GOVERNANCE COSTS

Governance costs include the cost of audits and production of the annual report together with an allocation of staff and senior management costs plus overheads.

NIACRO
(LIMITED BY GUARANTEE)

BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2023

	<u>NOTES</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
FIXED ASSETS					
Tangible	13		809,027		864,356
Leased	14		2,845		3,793
			<u>811,872</u>		<u>868,149</u>
CURRENT ASSETS					
Debtors & Prepayments	4	354,880		649,883	
Bank Deposit Account		1,621,790		1,438,937	
Cash in Hand		103		103	
		<u>1,976,773</u>		<u>2,088,923</u>	
Creditors: Amounts falling due within one year	5		<u>(685,157)</u>		<u>(614,220)</u>
NET CURRENT (LIABILITIES)/ASSETS			<u>1,291,616</u>		<u>1,474,703</u>
			2,103,488		2,342,852
Creditors: Amounts falling due after one year	6		(1,939)		(2,909)
PROVISION FOR LIABILITIES AND CHARGES					
Deferred Credit	10		<u>(138,401)</u>		<u>(181,590)</u>
			<u>1,963,148</u>		<u>2,158,353</u>
REPRESENTED BY:					
Administration Accumulated Surplus/(Deficit)			(7,743)		-
Projects Accumulated Fund (All Projects)			1,970,891		2,158,353
	19		<u>1,963,148</u>		<u>2,158,353</u>

The financial statements were approved by the Board of the Executive Committee on xxxxxxxxx and signed on its behalf by

 Tony Glover (Treasurer)

 Les Allamby (Chair)

The notes on pages 20 to 28 form a integral part of these financial statements

NIACRO
(LIMITED BY GUARANTEE)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	<u>2023</u>		<u>2022</u>	
	£	£	£	£
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES (NOTE 15)		216,094		303,086
RETURNS ON INVESTMENT AND SERVICING OF FINANCE				
Interest Received	<u>4,450</u>		<u>1,986</u>	
Net Cash Flows from Investments and Servicing of Finance		4,450		1,986
CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT				
Payments for Fixed Assets	(30,544)		(41,928)	
Capital Grants Received	<u>-</u>		<u>17,850</u>	
		<u>(30,544)</u>		<u>(24,078)</u>
NET CASH INFLOW / (OUTFLOW) BEFORE FINANCING		190,000		280,994
FINANCING				
Finance Lease Payments	<u>(7,147)</u>		<u>(7,147)</u>	
		<u>(7,147)</u>		<u>(7,147)</u>
INCREASE / (DECREASE) IN CASH (NOTE 17)		<u><u>182,853</u></u>		<u><u>273,847</u></u>

The notes on pages 20 to 28 form a integral part of these financial statements

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS
YEAR ENDED 31 MARCH 2023

NOTE 1 GENERAL INFORMATION

The Association was incorporated on 6 September 1984 as a company limited by guarantee and not having a share capital. The principal activities are the provision of charitable services, particularly to those who have previously offended or are at risk of offending and their families.

The company is a private limited Company, by guarantee, incorporated in Northern Ireland. The address of its registered office is Amelia House, 4 Amelia Street BT2 7GS. NIACRO has been registered with the NI Charity Commission since October 2015.

NOTE 2 The service charges on projects are calculated to make an appropriate contribution to the costs of the central services provided to projects.

NOTE 3 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

NIACRO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

At the date of transition, no adjustments/restatements were required.

NIACRO reported a cash flow increase of £182,853 (Page19), 2022:- increase of £273,847 and has letters of offer in place on which basis the charity is a going concern.

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Association's accounts.

(a) Income

Income is derived mainly from contracts, service level agreements and grants but includes some public donations.

Funds are not recognised until they have been received or when the conditions for their receipt have been complied with and there is reasonable assurance that the funds are forthcoming. Funds are recognised in the income and expenditure accounts so as to match them with expenditure towards which they are intended to contribute.

Funds which contribute towards specific expenditure on fixed asset are transferred to a deferred credit account and released to the projects accounts over the expected useful lives of the assets.

(b) Expenditure

Expenditure is dealt with on the accruals basis.

(c) Taxation

As a registered charity, the Association is not liable to either Income Tax or Corporation Tax.

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

(d) Tangible Fixed Assets and Depreciation

Tangible Fixed Assets are stated at cost less accumulated depreciation. Depreciation is calculated to write off the cost of the Fixed Assets over the period of their useful lives, the principal rates being as follows,

Tenant Improvements	Written off over 12 years
Fixtures & Fittings	Written off over 12 years
Motor Vehicles	Written off over 4 years
Computer & Office Equipment	Written off over 3 years
Leased Motor Vehicles & Equipment	Written off over 3 years
Premises at Amelia Street	Written off over 25 years

Land is not depreciated

(e) Stock

Stock is valued at the lower of cost and net realisable value.

(f) Deferred Tax

No Deferred Tax liability is provided for in these accounts because the Association is a Registered Charity and it is not liable to pay any Corporation Tax.

(g) Pension Costs

The pension costs charged in the financial statements represent the contribution payable by the company during the year. The regular cost of providing retirement pensions and related benefits pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

(h) Leased Assets

The costs of fixed assets acquired under finance leases are capitalised and depreciation is charged in accordance with the depreciation policy. The capitalised value is calculated at the lower of the future minimum leasing payment discounted where appropriate, and the market price of the asset for outright purchase as reduced by any government capital grant receivable. The capital element of future leasing commitments is included in the accounts as obligations under finance leases and the interest element of leased payments is charged to the income and expenditure account on a straight line basis over the period of the leases. Rentals applicable to operating leases are written off as incurred.

(i) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing these financial statements, the directors have had to make the following judgements:

- Determine whether there are indicators of impairment of the company's tangible and intangible assets. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

Other key sources of estimation uncertainty.

- Tangible fixed assets (see note 13) are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In reassessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life the asset and projected disposal values.

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

NOTE 4 DEBTORS & PREPAYMENTS

	<u>2023</u>	<u>2022</u>
	£	£
Accrued Income and Prepayments	354,880	649,787
Other debtors	-	96
	<u>354,880</u>	<u>649,883</u>

NOTE 5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2023</u>	<u>2022</u>
	£	£
Trade Creditors	67,695	92,011
Accruals and Deferred Income	517,589	402,061
Finance Lease Creditor	970	7,147
Other Creditors	98,903	113,001
	<u>685,157</u>	<u>614,220</u>

NOTE 6 CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	<u>2023</u>	<u>2022</u>
	£	£
Finance Lease Creditor	1,939	2,909
	<u>1,939</u>	<u>2,909</u>

NOTE 7 EMPLOYEES

The average numbers of employees within the Association during the year were:-

	<u>2023</u>	<u>2022</u>
Administration	13	13
Project Staff	114	113
Others	10	9
	<u>137</u>	<u>135</u>

	<u>2023</u>	<u>2022</u>
	£	£
Their total remuneration for the year was:-		
Wages & Salaries	3,307,741	3,060,220
Social Security Costs	320,678	298,612
Pensions	204,982	175,864
	<u>3,833,401</u>	<u>3,534,696</u>

No remuneration was paid to directors during the year (2022 - Nil).

Senior Employees Emoluments :-

	<u>2023</u>	<u>2022</u>
£80,001 - £90,000	-	1
£90,001 - 100,000	1	-

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

NOTE 8 PENSION COSTS

The company operates a defined contribution pension scheme in respect for employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £204,982 (2022: £175,864).

NOTE 9 SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION IS STATED

	<u>2023</u>	<u>2022</u>
	£	£
After charging:		
Depreciation	86,821	95,432
Auditors remuneration - External	8,100	8,400
After crediting:		
Bank interest receivable	4,450	1,986
Deferred credit released as income	43,189	43,192

NOTE 10 DEFERRED CREDIT

	<u>2023</u>	<u>2022</u>
	£	£
Balance at 1 April 2022	181,590	206,932
Received in year ended 31 March 2023	-	17,850
	<u>181,590</u>	<u>224,782</u>
Released as income	(43,189)	(43,192)
Balance at 31 March 2023	<u><u>138,401</u></u>	<u><u>181,590</u></u>

NOTE 11 SHARES

The company is limited by guarantee without having a share capital.

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

NOTE 12 REVENUE AND CAPITAL GRANTS INCOME DURING YEAR

	<u>2023</u>		<u>2022</u>
	£		£
Belfast City Council	-		40,612
Belfast Health & Social Care Trust	77,592		79,657
Charles Hayward Foundation	25,000		18,750
Children in Need	17,515		36,058
Christmas Sitout	-		750
Community Foundation NI	-		15,000
Construction Industry Training Board	37,210		6,632
Department for Communities (Advice NI)	72,257		71,368
Department of Justice	371,836		275,617
European Social Fund	892,609		801,456
Health and Social Care Board	229,173		232,190
Joseph Rowntree Charitable Trust	60,165		44,508
Northern Ireland Prison Service	796,265		759,649
Pilgrim Trust	6,872		8,475
Probation Board for Northern Ireland	985,123		1,029,689
Public Health Agency	323,398		311,140
Red Cross	6,482		23,063
South Eastern Health & Social Care Trust	23,732		22,069
Southern Health & Social Care Trust	126,886		122,393
The Housing Executive	417,022		460,716
The National Lottery	20,289		6,324
Ufi Vol Tech Trust	53,050		12,111
UK Community Renewal Fund	150,819		63,783
Voluntary Agencies	7,240		16,492
Western Health & Social Care Trust	11,331		10,902
IRPT	7,376		-
MEDF	9,547		-
DOH mental health	35,636		-
	<u>4,764,425</u>		<u>4,469,404</u>
Services Income	134,758	10,708	
Membership Fees	5	40	
Donations	1,823	3,690	
Investment Income	<u>4,450</u>	<u>1,986</u>	
	141,036		16,424
Total	<u><u>4,905,461</u></u>		<u><u>4,485,828</u></u>

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

NOTE 13 TANGIBLE FIXED ASSETS

<u>Cost</u>	<u>Motor Vehicles</u>	<u>Computers & Office Equipment</u>	<u>Tenant Improvements</u>	<u>Fixtures & Fittings</u>	<u>Headquarters Computers & Office Equipment</u>	<u>Land & Buildings</u>	<u>Total</u>
Balance at 01/04/22	-	18,842	13,140	29,334	284,910	1,632,783	1,979,009
Additions	-	-	-	16,414	14,130	-	30,544
Disposals	-	-	-	-	-	-	-
Balance at 31/3/23	-	18,842	13,140	45,748	299,040	1,632,783	2,009,553
<u>Depreciation</u>							
Balance at 1/4/22	-	13,802	5,795	15,299	255,828	823,929	1,114,653
Charge for year	-	2,520	1,095	3,812	30,356	48,090	85,873
Disposals	-	-	-	-	-	-	-
Balance at 31/3/23	-	16,322	6,890	19,111	286,184	872,019	1,200,526
<u>Net Book Value</u>							
At 31/3/23	-	2,520	6,250	26,637	12,856	760,764	809,027
At 31/3/22	-	5,040	7,345	14,035	29,082	808,854	864,356

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)

YEAR ENDED 31 MARCH 2023

NOTE 14 LEASED ASSETS

	<u>Equipment</u>	<u>Total</u>
COST		
Balance at 1/4/22	35,208	35,208
Additions	-	-
Disposals	-	-
Balance at 31/3/23	<u>35,208</u>	<u>35,208</u>
DEPRECIATION		
Balance at 1/4/22	31,415	31,415
Charge for Year	948	948
Disposals	-	-
Balance at 31/3/23	<u>32,363</u>	<u>32,363</u>
NET BOOK VALUE		
At 31 March 2023	<u>2,845</u>	<u>2,845</u>
At 31 March 2022	<u>3,793</u>	<u>3,793</u>

NOTE 15 RECONCILIATION OF SURPLUS/(DEFICIT) TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	<u>2023</u>	<u>2022</u>
	£	£
Surplus/(Deficit) - Administration	(7,743)	-
Surplus/(Deficit) - Projects	(187,462)	(23,192)
	<u>(195,205)</u>	<u>(23,192)</u>
Deferred Credit released	(43,189)	(43,192)
Depreciation/Loss on sale	86,821	95,432
Decrease /(Increase) in Debtors	295,003	194,873
Increase/(Decrease) in Creditors	77,114	81,151
	<u>220,544</u>	<u>305,072</u>
Less Returns on Investment & Servicing of Finance	(4,450)	(1,986)
	<u>216,094</u>	<u>303,086</u>

NIACRO
(LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

NOTE 16 RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT

	<u>2023</u>	<u>2022</u>
	£	£
Increase/(Decrease) in Cash	182,853	273,847
Finance Lease Creditor Payments	<u>7,147</u>	<u>7,147</u>
	190,000	280,994
NET FUNDS AT START OF YEAR	<u>1,428,984</u>	<u>1,147,990</u>
NET FUNDS AT END OF YEAR	<u><u>1,618,984</u></u>	<u><u>1,428,984</u></u>

NOTE 17 ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	<u>2022</u>	Cash	<u>2023</u>
	£	Flows	£
		£	
Bank Accounts	1,438,937	182,853	1,621,790
Cash in Hand	103	-	103
	<u>1,439,040</u>	<u>182,853</u>	<u>1,621,893</u>
Finance Lease Creditor	<u>(10,056)</u>	<u>7,147</u>	<u>(2,909)</u>
	<u><u>1,428,984</u></u>	<u><u>190,000</u></u>	<u><u>1,618,984</u></u>

NOTE 18 LEASE PURCHASE ASSETS

£Nil (2022: £Nil) of lease purchase assets was acquired in the year.
The cost of fixed assets financed by lease purchase agreements is £35,208 (2022: £35,208). The net book value of those assets is £2,845 (2022: £3,793).
The depreciation charge for the year in relation to these assets was £948 (2022: £948).

NOTES TO THE ACCOUNTS (CONTINUED)
YEAR ENDED 31 MARCH 2023

NOTE 19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	2023 £	Restricted Funds	Unrestricted Funds	2022 £
Fixed Assets	-	811,872	811,872	-	868,149	868,149
Current Assets	1,000,425	976,348	1,976,773	977,337	1,111,586	2,088,923
Current Liabilities	(569,829)	(115,328)	(685,157)	(478,427)	(135,793)	(614,220)
Long Term Liabilities	-	(140,340)	(140,340)	-	(184,499)	(184,499)
Reserves	<u>430,596</u>	<u>1,532,552</u>	<u>1,963,148</u>	<u>498,910</u>	<u>1,659,443</u>	<u>2,158,353</u>