

# ABC Community Network

Northern Ireland · Charity number 102017

## Details

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**Status** Received

**Registered** 2016-09-06

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

## Contact

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**Address** Abc Community Network  
82 Thomas Street  
Portadown  
Craigavon  
BT62 3nu  
BT62 3NU

**Phone** 028 3839 2777

**Email** [info@abccommunitynetwork.com](mailto:info@abccommunitynetwork.com)

**Website** [www.abccommunitynetwork.com](http://www.abccommunitynetwork.com)

## Activities

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**Purposes:** The charity's objects (Objects) are specifically restricted to the following: To promote, further or support any purpose for the benefit of the community in the Armagh City, Banbridge and Craigavon Borough Council area (the "area of benefit") which are , or hereafter may be deemed under the law of Northern Ireland to be charitable, and in particular: (a) To develop programmes and services to advance community development, citizenship and education, promote volunteering, relieve poverty and distress, youth and the aged, and for the promotion of good health, and the promotion of racial harmony and diversity. (b) To promote and improve the efficiency and effectiveness of charities and voluntary and community groups by the provision and management for such organisations of office accommodation, conference, training, information, advice, payroll and other facilities, services or support.

**What the charity does:** The prevention or relief of poverty, The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development

**How the charity works:** Advice/advocacy/information, Community development, Community enterprise, Cross-border/cross-community, Education/training, General charitable purposes, Human rights/equality, Urban development, Volunteer development

**Who the charity helps:** Adult training, Ethnic minorities, General public, Men, Mental health, Older people, Physical disabilities, Sensory disabilities, Specific areas of deprivation, Voluntary and community sector, Volunteers, Women

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£157,283	£144,589	£0	3

## Trustees

Name	Role	Appointed
Claire Mccartan		
Miss Cassie Chambers		
Mr Eamon Mcneil		
Mrs Frances Kerr		
Ms Elaine Mateer		
Rosaleen Ormiston		

**ABC Community Network**

Northern Ireland - Charity number 102017

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# Accounts

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**ABC Community Network**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>Incoming Resources</b>							
Voluntary Income	4.1	100	126,161	126,261	-	84,064	84,064
Charitable activities							
- Self-Generated Income	4.2	30,402	-	30,402	26,065	-	26,065
investments	4.3	620	-	620	639	-	639
<b>Total Incoming resources</b>		<b>31,122</b>	<b>126,161</b>	<b>157,283</b>	<b>26,704</b>	<b>84,064</b>	<b>110,768</b>
<b>Resources Expended</b>							
Charitable activities	5.1	35,070	109,519	144,589	29,228	89,062	118,290
<b>Net Incoming/outgoing resources before transfers</b>		<b>(3,948)</b>	<b>16,642</b>	<b>12,694</b>	<b>(2,524)</b>	<b>(4,998)</b>	<b>(7,522)</b>
Transfers between funds		-	-	-	(1)	-	(1)
<b>Net movement in funds for the financial year</b>		<b>(3,948)</b>	<b>16,642</b>	<b>12,694</b>	<b>(2,525)</b>	<b>(4,998)</b>	<b>(7,523)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	14	25,318	-	25,318	27,843	4,998	32,841
<b>Total funds at the end of the year</b>		<b>21,370</b>	<b>16,642</b>	<b>38,012</b>	<b>25,318</b>	<b>-</b>	<b>25,318</b>

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

**ABC Community Network**

(A company limited by guarantee, not having a share capital)  
Company Number: N037081

**BALANCE SHEET**

as at 31 March 2025

		2025	2024
	Notes	£	£
<b>Current Assets</b>			
Debtors	10	8,120	10,329
Cash at bank and in hand	11	39,605	23,403
		<u>48,733</u>	<u>33,732</u>
<b>Creditors: Amounts falling due within one year</b>	12	<u>(7,721)</u>	<u>(8,414)</u>
<b>Net Current Assets</b>		<u>38,012</u>	<u>25,318</u>
<b>Total Assets less Current Liabilities</b>		<u>38,012</u>	<u>25,318</u>
<b>Funds</b>			
Restricted funds		18,842	-
General fund (unrestricted)		21,370	25,318
<b>Total funds</b>	14	<u>38,012</u>	<u>25,318</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 16 of the Companies Act 2006.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 4 December 2025 and signed on its behalf by

Frances Kerr  
Frances Kerr  
Trustee

E. Mator  
Elaine Mator  
Trustee

**ABC Community Network**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 March 2025

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net movement in funds		12,694	(7,522)
Adjustments for:			
Depreciation		-	572
Interest receivable and similar income		(620)	(639)
		<u>12,074</u>	<u>(7,589)</u>
Movements in working capital:			
Movement in debtors		4,201	(6,536)
Movement in creditors		(2,610)	(591)
		<u>13,665</u>	<u>(14,716)</u>
<b>Cash flows from investing activities</b>			
Interest received		620	639
		<u>620</u>	<u>639</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>14,285</b>	<b>(14,077)</b>
Cash and cash equivalents at the beginning of the year		23,403	37,481
<b>Cash and cash equivalents at the end of the year</b>	11	<u><u>37,688</u></u>	<u><u>23,404</u></u>



continued

**ABC Community Network**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

<b>4. INCOME</b>				
<b>4.1 DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£
Voluntary Income	<u>100</u>	<u>126,161</u>	<u>126,261</u>	<u>84,064</u>
<b>4.2 CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£
Grants from governments and other co-funders: Income from Charitable Activities	<u>30,402</u>	<u>-</u>	<u>30,402</u>	<u>26,065</u>
<b>4.3 INVESTMENTS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	£	£	£	£
Investments	<u>620</u>	<u>-</u>	<u>620</u>	<u>639</u>
<b>5. EXPENDITURE</b>				
<b>5.1 CHARITABLE ACTIVITIES</b>		<b>Costs</b>	<b>2025</b>	<b>2024</b>
		£	£	£
Costs of Charitable Activities		<u>144,589</u>	<u>144,589</u>	<u>118,290</u>
<b>5.2 COSTS</b>		<b>Charitable Activities</b>	<b>2025</b>	<b>2024</b>
		£	£	£
General expenses		509	509	1,797
Premises Costs		24,133	24,133	22,214
Salaries and wages		100,668	100,668	72,832
Depreciation		-	-	572
Other office costs		7,587	7,587	9,492
Project Costs		8,570	8,570	11,039
Audit and other professional fees		3,122	3,122	2,845
		<u>144,589</u>	<u>144,589</u>	<u>120,791</u>
<b>6. NET INCOMING RESOURCES</b>			<b>2025</b>	<b>2024</b>
			£	£
Net Incoming Resources are stated after charging/(crediting):				
Depreciation of tangible assets			-	572
Auditor's remuneration: - audit services			<u>3,122</u>	<u>2,845</u>
<b>7. INVESTMENT AND OTHER INCOME</b>			<b>2025</b>	<b>2024</b>
			£	£
Bank interest			<u>620</u>	<u>639</u>

continued

**ABC Community Network**  
 (A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
 for the financial year ended 31 March 2025

**8. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2025 Number	2024 Number
Employees	<u>4</u>	<u>4</u>
The staff costs comprise:	2025	2024
	£	£
Wages and salaries	93,283	67,361
Pension costs	7,385	2,970
	<u>100,668</u>	<u>70,331</u>

**9. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
At 31 March 2025	<u>28,803</u>	<u>28,803</u>
<b>Depreciation</b>		
At 31 March 2025	<u>28,803</u>	<u>28,803</u>
<b>Net book value</b> At 31 March 2025	<u>-</u>	<u>-</u>

**10. DEBTORS**

	2025 £	2024 £
Trade debtors	5,304	9,505
Prepayments and accrued income	824	824
	<u>6,128</u>	<u>10,329</u>

**11. CASH AND CASH EQUIVALENTS**

	2025 £	2024 £
Cash and bank balances	39,605	23,403
Bank overdrafts	(1,917)	-
	<u>37,688</u>	<u>23,403</u>

continued

**ABC Community Network**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

<b>12. CREDITORS</b>		<b>2025</b>	<b>2024</b>		
Amounts falling due within one year		£	£		
Bank overdrafts		1,917	-		
Taxation and social security costs		2,294	549		
Accruals and deferred income		3,510	7,866		
		<u>7,721</u>	<u>8,414</u>		
<b>13. RESERVES</b>		<b>2025</b>	<b>2024</b>		
		£	£		
At the beginning of the year		25,318	32,841		
Surplus/(Deficit) for the financial year		12,694	(7,522)		
At the end of the year		<u>38,012</u>	<u>25,319</u>		
<b>14. FUNDS</b>					
<b>14.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
		£	£	£	
At 1 April 2023		27,843	4,998	32,841	
Movement during the financial year		(2,525)	(4,998)	(7,523)	
At 31 March 2024		25,318	-	25,318	
Movement during the financial year		(3,948)	16,642	12,694	
At 31 March 2025		<u>21,370</u>	<u>16,642</u>	<u>38,012</u>	
<b>14.2 ANALYSIS OF MOVEMENTS ON FUNDS</b>					
	<b>Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance</b>
	<b>1 April</b>			<b>between</b>	<b>31 March</b>
	<b>2024</b>			<b>funds</b>	<b>2025</b>
	£	£	£	£	£
<b>Restricted funds</b>					
Department for Communities	-	89,200	89,200	-	-
Southern Health and Social Care Trust	-	12,016	11,164	-	862
ACBCBC Community Development Grant	-	8,592	8,592	-	-
National Lottery Awards for All	-	16,363	573	-	16,780
	-	<u>126,181</u>	<u>109,519</u>	-	<u>16,642</u>
<b>Unrestricted funds</b>					
Unrestricted General	25,318	31,122	35,070	-	21,370
<b>Total funds</b>	<u>25,318</u>	<u>157,283</u>	<u>144,599</u>	-	<u>38,012</u>

**ABC Community Network**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**15. STATUS**

The liability of the members is limited.

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

**16. TRUSTEE REMUNERATION**

None of the Trustees received nor waived any form of remuneration during the current or previous financial year.

**ABC Community Network**

Northern Ireland - Charity number 102017

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# Accounts

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## ABC Community Network

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

### STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 March 2024

		Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
	Notes	£	£	£	£	£	£
<b>Incoming Resources</b>							
Voluntary Income	4.1	-	84,064	84,064	-	101,519	101,519
Charitable activities							
- Self-Generated Income	4.2	26,065	-	26,065	26,893	-	26,893
Investments	4.3	639	-	639	215	-	215
<b>Total incoming resources</b>		<b>26,704</b>	<b>84,064</b>	<b>110,768</b>	<b>27,108</b>	<b>101,519</b>	<b>128,627</b>
<b>Resources Expended</b>							
Charitable activities	5.1	29,228	89,062	118,290	15,612	96,650	112,262
<b>Net incoming/outgoing resources before transfers</b>		<b>(2,524)</b>	<b>(4,998)</b>	<b>(7,522)</b>	<b>11,496</b>	<b>4,869</b>	<b>16,365</b>
Transfers between funds		-	-	-	244	(244)	-
<b>Net movement in funds for the financial year</b>		<b>(2,524)</b>	<b>(4,998)</b>	<b>(7,522)</b>	<b>11,740</b>	<b>4,625</b>	<b>16,385</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	15	27,843	4,998	32,841	16,103	373	16,476
<b>Total funds at the end of the year</b>		<b>25,318</b>	<b>-</b>	<b>25,318</b>	<b>27,843</b>	<b>4,998</b>	<b>32,841</b>

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

**ABC Community Network**  
 (A company limited by guarantee, not having a share capital)  
 Company Number: NI037081  
**BALANCE SHEET**  
 as at 31 March 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	10	-	672
<b>Current Assets</b>			
Debtors	11	10,329	3,793
Cash at bank and in hand	12	23,403	37,481
		<u>33,732</u>	<u>41,274</u>
<b>Creditors: Amounts falling due within one year</b>	13	(8,414)	(9,005)
<b>Net Current Assets</b>		<u>25,318</u>	<u>32,269</u>
<b>Total Assets less Current Liabilities</b>		<u>25,318</u>	<u>32,841</u>
<b>Funds</b>			
Restricted funds		-	4,998
General fund (unrestricted)		25,318	27,843
<b>Total funds</b>	15	<u>25,318</u>	<u>32,841</u>

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 9/12/24 and signed on its behalf by

Frances Kerr  
 Frances Kerr  
 Trustee

E. Mateer  
 Elaine Mateer  
 Trustee

**ABC Community Network**  
**STATEMENT OF CASH FLOWS**  
for the financial year ended 31 March 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net movement in funds		(7,522)	16,365
Adjustments for:			
Depreciation		572	572
Interest receivable and similar income		(639)	(215)
		<u>(7,589)</u>	<u>16,722</u>
Movements in working capital:			
Movement in debtors		(6,536)	2,467
Movement in creditors		(591)	3,157
		<u>(14,716)</u>	<u>22,346</u>
<b>Cash flows from investing activities</b>			
Interest received		639	215
		<u>639</u>	<u>215</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(14,077)</b>	<b>22,561</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>37,481</b>	<b>14,920</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>12</b>	<b><u>23,404</u></b>	<b><u>37,481</u></b>

## **ABC Community Network**

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

# **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

### **1. GENERAL INFORMATION**

ABC Community Network is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 82 Thomas Street, Portadown, Craigavon, Co. Armagh, BT62 3NU, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

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

#### **Statement of compliance**

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### **Incoming Resources**

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

#### **Tangible fixed assets and depreciation**

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

Fixtures, fittings and equipment - 25% Straight line

#### **Debtors**

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

#### **Cash at bank and in hand**

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

#### **Taxation**

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

### **3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES**

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

continued

**ABC Community Network**  
 (A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
 for the financial year ended 31 March 2024

<b>4. INCOME</b>						
<b>4.1 DONATIONS AND LEGACIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>	
		£	£	£	£	
	Voluntary Income	-	84,064	84,064	101,519	
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	
<b>4.2 CHARITABLE ACTIVITIES</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>	
		£	£	£	£	
	Grants from governments and other co-funders: Income from Charitable Activities	26,065	-	26,065	26,893	
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	
<b>4.3 INVESTMENTS</b>		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2024</b>	<b>2023</b>	
		£	£	£	£	
	Investments	639	-	639	215	
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	
<b>5. EXPENDITURE</b>						
<b>5.1 CHARITABLE ACTIVITIES</b>		<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2024</b>	<b>2023</b>
		£	£	£	£	£
	Costs of Charitable Activities	(2,501)	-	120,791	118,290	112,262
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>6. ANALYSIS OF SUPPORT COSTS</b>				<b>2024</b>	<b>2023</b>	
				£	£	
	General expenses			1,797	1,218	
	Premises Costs			22,214	23,197	
	Salaries and wages			72,832	70,439	
	Depreciation			572	572	
	Other office costs			9,492	7,115	
	Project Costs			11,039	7,410	
	Audit and other professional fees			2,845	2,311	
				<u>          </u>	<u>          </u>	
				120,791	112,262	
				<u>          </u>	<u>          </u>	

continued

**ABC Community Network**

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

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

<b>7. NET INCOMING RESOURCES</b>	<b>2024</b>	<b>2023</b>
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	572	572
Auditor's remuneration:		
- audit services	2,845	2,311
	<u>2,845</u>	<u>2,311</u>
<b>8. INVESTMENT AND OTHER INCOME</b>	<b>2024</b>	<b>2023</b>
	£	£
Bank interest	639	215
	<u>639</u>	<u>215</u>
<b>9. EMPLOYEES AND REMUNERATION</b>		
Number of employees		
The average number of persons employed (including executive trustees) during the financial year was as follows:		
	<b>2024</b>	<b>2023</b>
	Number	Number
Employees	4	4
	<u>4</u>	<u>4</u>
The staff costs comprise:		
	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	67,361	67,119
Pension costs	2,970	3,320
	<u>70,331</u>	<u>70,439</u>
<b>10. TANGIBLE FIXED ASSETS</b>		
	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	£	£
Cost		
At 31 March 2024	28,803	28,803
Depreciation		
At 1 April 2023	28,231	28,231
Charge for the financial year	572	572
At 31 March 2024	<u>28,803</u>	<u>28,803</u>
Net book value		
At 31 March 2024	-	-
At 31 March 2023	<u>572</u>	<u>572</u>
<b>11. DEBTORS</b>	<b>2024</b>	<b>2023</b>
	£	£
Trade debtors	9,505	2,891
Prepayments and accrued income	824	902
	<u>10,329</u>	<u>3,793</u>

**ABC Community Network**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

<b>12. CASH AND CASH EQUIVALENTS</b>				
		2024	2023	
		£	£	
Cash and bank balances		<u>23,403</u>	<u>37,481</u>	
<b>13. CREDITORS</b>				
<b>Amounts falling due within one year</b>		2024	2023	
		£	£	
Taxation and social security costs		549	549	
Accruals and deferred income		7,865	8,456	
		<u>8,414</u>	<u>9,005</u>	
<b>14. RESERVES</b>				
		2024	2023	
		£	£	
At the beginning of the year		32,841	16,476	
(Deficit)/Surplus for the financial year		(7,522)	16,366	
At the end of the year		<u>26,319</u>	<u>32,841</u>	
<b>15. FUNDS</b>				
<b>15.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>		Unrestricted	Restricted	Total
		Funds	Funds	Funds
		£	£	£
At 1 April 2022		16,103	373	16,476
Movement during the financial year		11,740	4,625	16,366
At 31 March 2023		27,843	4,998	32,841
Movement during the financial year		(2,525)	(4,998)	(7,523)
At 31 March 2024		<u>25,318</u>	<u>-</u>	<u>25,318</u>
<b>15.2 ANALYSIS OF MOVEMENTS ON FUNDS</b>				
	Balance	Income	Expenditure	Transfers
	1 April			between
	2023			funds
	£	£	£	£
Department for Communities	-	64,459	64,459	-
Southern Health and Social Care Trust	-	10,485	10,485	-
ACBCBC Grant	288	9,120	9,408	-
National Lottery Community Fund	3,990	-	3,990	-
PHA Clear	720	-	720	-
	<u>4,998</u>	<u>84,064</u>	<u>89,062</u>	<u>-</u>
<b>Unrestricted funds</b>				
Unrestricted General	27,843	26,704	29,228	-
<b>Total funds</b>	<u>32,841</u>	<u>110,768</u>	<u>118,290</u>	<u>-</u>
				<u>25,318</u>

**ABC Community Network**

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

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

**16. STATUS**

The liability of the members is limited.

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

**17. TRUSTEE REMUNERATION**

None of the Trustees received nor waived any form of remuneration during the current or previous financial year.

**ABC Community Network**

Northern Ireland - Charity number 102017

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# Annual report

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Company Registration Number: NI037061  
Charity Number: NIC102017

**ABC Community Network**  
(A company limited by guarantee, not having a share capital)  
**Annual Report and Audited Financial Statements**  
**for the financial year ended 31 March 2024**

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

**ABC Community Network**  
(A company limited by guarantee, not having a share capital)  
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**ABC Community Network**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	Frances Kerr Elaine Mateer Cassie Chambers Claire McCartan Rosaleen Ormiston Eamon McNeill - appointed 26/9/24
<b>Charity Number in Northern Ireland</b>	NIC102017
<b>Company Registration Number</b>	NI037061
<b>Registered Office and Principal Address</b>	82 Thomas Street Portadown Craigavon Co. Armagh BT62 3NU Northern Ireland
<b>Auditors</b>	Daly Park & Company Ltd 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland

## **ABC Community Network**

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

### **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2024.

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

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

In this report the trustees of ABC Community Network present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2016), the organisation has implemented its recommendations where relevant in these financial statements.

#### **Mission, Objectives and Strategy**

##### **Objectives**

##### **Objects of the Company**

The objects of the Company as defined by its governing document are:

To promote, further or support any purpose for the benefit of the community in the Armagh City, Banbridge and Craigavon Borough Council area (the "area of benefit") which are, or hereafter may be deemed under the law of Northern Ireland to be charitable, and in particular:

(a) To develop programmes and services to advance community development, citizenship and education, promote volunteering, relieve poverty and distress, youth and the aged, and for the promotion of good health, and the promotion of racial harmony and diversity.

(b) To promote and improve the efficiency and effectiveness of charities and voluntary and community groups by the provision and management for such organisations of office accommodation, conference, training, information, advice, payroll and other facilities, services or support.

#### **Review of Activities, Achievements and Performance**

It has been another dynamic and productive year for ABC Community Network. We successfully delivered a diverse range of support services and practical assistance to member and emerging groups across the Portadown base and community venues throughout the Armagh City, Banbridge, and Craigavon Borough Council area.

##### **Key Achievements and Services**

##### **Facilities and Support**

- Provided meeting spaces, office spaces, and hot desk facilities for numerous voluntary and community groups.
- Delivered reception and administration services tailored to community needs.
- Facilitated an array of activities, training programs, and volunteering opportunities.

##### **Community Impact and Engagement**

ABC Community Network has achieved the following service delivery in the past year:

- Training: 203 participants benefited from targeted training programs.
- Health Activities: 135 participants engaged in activities promoting health and wellbeing.
- Volunteering: 11 volunteers contributed an impressive 2,448 hours of service.
- Group Support: Assisted 36 community groups.
- Events: Hosted six events addressing social exclusion and fostering good relations, attracting 140 participants.

## ABC Community Network

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

### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

In 2023–2024, ABC Community Network continued its focus on health, wellbeing, and social inclusion by organising six key events. These initiatives targeted vulnerable groups and older people, reinforcing our commitment to tackling exclusion and promoting good relations.

#### Digital Support

Our website served as a vital health and wellbeing platform, offering local community groups access to information and support across the Armagh, Banbridge, and Craigavon Council area.

#### Advocacy and Representation

ABC Community Network ensured the voices of local communities were heard by actively participating as members or partners in nine local, sub-regional, and regional committees. These roles enabled us to:

- Advocate for community groups and their needs.
- Address challenges faced by local communities,
- Collaborate on solutions that enhance the wellbeing of the broader community.

Through these efforts, ABC Community Network continues to be a cornerstone of support, fostering collaboration and empowerment across the borough.

#### Overview of Community Development and Support

##### Role and Contributions

As a sub-regional network and community development support organisation, the ABC Community Network has consistently provided hands-on support to community groups across the Armagh, Banbridge, and Craigavon Council area. This includes:

- **Infrastructure Support:** Provision of office accommodation and meeting spaces for member groups and partner organisations.
- **Capacity Building:** Assistance with group establishment, development, governance, and operational support, including help with funding applications, project planning, and independent checking of accounts.
- **Compliance and Administration:** Guidance on Charity Commission NI registration, annual monitoring returns, payroll, and administrative services.
- **Networking and Volunteering Promotion:** Facilitating collaboration between groups and encouraging community involvement.

##### Impact on Community Groups

The support provided has been pivotal for underrepresented and low-capacity groups, including those focused on older adults, individuals with disabilities, and ethnic minorities. This grassroots approach has enabled these groups to tackle governance, sustainability, and development challenges, resulting in a broad spectrum of impactful activities and services for the local community.

#### Key Achievements

##### 1. Training and Development Programs

- Delivered free needs-based accredited and non-accredited training courses, arts and crafts workshops, and structured health programs.
- 38 local groups participated in the Community Essentials Programme, focusing on Good Governance, Funding Advice, and Effective Management Training.
- 135 participants engaged in 7 health and wellbeing programs, including:
  - Singing for Mental Health
  - Dance Therapy
  - Painting and Drawing
  - Walking Group
  - Garden Group
  - Yoga and Mindfulness
  - Writing Group

##### 2. Charity Compliance and Reporting

- Supported 15 groups with Charity Commission registration, annual monitoring, funding applications, and evaluation report preparation.

## ABC Community Network

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

### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

#### 3. Volunteering Opportunities

- 11 volunteers contributed 2,448 hours to activities such as room setup, gardening, maintenance, and administration.

#### 4. Facility Utilisation and Activity Delivery

- The community hub hosted 19 organisations/groups, fully utilising the office, conference room, multipurpose room, and garden.
- 60 discrete activities were facilitated by community and voluntary sector groups, promoting diverse engagements throughout the year.

#### Strengthening Governance and Sustainability

ABC Community Network emphasises the importance of robust governance to enhance the capacity and efficiency of voluntary and community organisations. By addressing operational challenges and providing access to resources and training, the Network fosters more cohesive, sustainable communities.

ABC Community Network continues to play a crucial role in empowering local groups, delivering impactful services, and creating opportunities for personal and organisational growth across the Armagh, Banbridge & Craigavon Council area. This collective effort ensures the ongoing development of inclusive, well-supported, and resilient communities.

#### Communications and Information Sharing

ABC Community Network has consistently disseminated vital information relevant to the community and voluntary sector through collaboration with statutory agencies, voluntary organisations, and member groups. Using our comprehensive Contact Management System and various Communication Platforms, we ensured the timely delivery of updates to both member organisations and the general public.

Our diverse range of communication tools—including social media channels, a weekly e-news bulletin, and the Network News quarterly magazine—allowed us to share targeted, relevant information effectively. These platforms also highlighted member activities, celebrated achievements, and promoted opportunities within the sector.

Additionally, we facilitated networking events, enabling member representatives to exchange knowledge, share experiences, and support one another.

By leveraging these resources, we ensured that members remained informed about ABC Community Network's initiatives, activities across the sector, and opportunities offered by statutory agencies, trusts, and foundations. This approach strengthened connections, enhanced collaboration, and supported the development of our vibrant community network.

#### Partnership Working

Partnership working is central to our approach to community development. We deeply value the support and collaboration of numerous agencies with whom we've engaged throughout the year.

To ensure that the needs of local communities are effectively represented, we have actively participated as members and partners in various public and representative bodies within the southern area, extending our involvement to the regional level where appropriate.

Our commitment to collaboration is reflected in our active promotion, participation, and contribution to a range of public consultation events and workshops. Additionally, we have maintained regular engagement with representatives from key statutory agencies, fostering meaningful dialogue and collaboration.

#### Financial Review Principal Funding Sources

ABC Community Network successfully secured both core and project funding from a variety of sources during the reporting period, including:

- Department for Communities
- Armagh City, Banbridge, and Craigavon Borough Council
- Southern Health & Social Care Trust
- PHA

## **ABC Community Network**

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

## **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2024

In addition to external funding, the Network generated income through office accommodation rental, venue hire, and services provided by its resource center and back-office support. This self-generated income significantly contributed to the delivery of funded projects throughout the year.

The results for the financial year are set out on page and additional notes are provided showing income and expenditure in greater detail.

It also earned income from the provision of office accommodation, venue hire and from its resource centre and back office support. This self-generated income contributed to funded projects delivered by ABC Community Network during the year.

### **Plans for Future Periods**

ABC Community Network plans to expand their services within the Armagh Banbridge and Craigavon Council area by:

- Supporting the Sustainable Development of Community & Voluntary Groups
- Increase access and engagement with ABC Community Network Services, and
- Strengthening Community Connections

This will be achieved by securing further funding to develop our services and increase our present as a Network Organisation.

### **Financial Results**

At the end of the financial year the company has assets of £33,732 (2023 - £41,846) and liabilities of £8,414 (2023 - £9,005). The net assets of the company have decreased by £(7,523).

### **Trustees**

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

Frances Kerr  
Elaine Mateer  
Cassie Chambers  
Claire McCartan  
Rosaleen Ommiston  
Eamon McNeill - appointed 26/9/24

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

### **Reserves Policy**

ABC Community Network has a detailed Reserve Policy in place which is subject to annual review. The policy aims to have from £25,000 to £40,000 of cash reserves which approximates to three months of outgoings including potential redundancy costs. The significant increase in self-generated income and reduction in costs in the current year meant that we can now report that we have met our Reserves Policy target.

### **Compliance with Sector-Wide Legislation and Standards**

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

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

**ABC Community Network**  
(A company limited by guarantee, not having a share capital)  
**TRUSTEES' ANNUAL REPORT**  
for the financial year ended 31 March 2024

**Public Benefit Statement**

In planning and directing the work of the company the Board of Directors has considered and understands both elements of the public benefit requirement i.e. that there are direct benefits which are identifiable and are available to the public or a section of the public.

ABC has identified the benefits for people and community groups as:

- An increase in the effectiveness of local charities, community groups and associations and their effective use of charitable resources, an increase in community infrastructure and facilities, an increase in partnership work and increased engagement with statutory bodies.
- Improvement of knowledge and skills of communities.
- Better understanding of the factors that contribute to poverty and deprivation in communities, awareness raising of existing and emerging needs within communities, the enabling of people to overcome barriers to services and the identification of new services and the development of activities to meet gaps in provision.
- Raised awareness of the importance of health and wellbeing in the community, to empower communities to take action on the multi determinants of health, signposting to other relevant organisations and networking.

The beneficiaries of the company's services are members of community groups, individuals who may be considering establishing or joining community groups and members of the general public living in the Armagh City, Banbridge and Craigavon Borough Council area (the "area of benefit")

**The Auditors**

The auditors, Daly Park & Company Ltd have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 9/12/24 and signed on its behalf by:

Frances Kerr  
Frances Kerr  
Trustee

E. Mater  
Elaine Mater  
Trustee

## ABC Community Network

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

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

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

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on 9/12/24 and signed on its behalf by:

Frances Kerr  
Frances Kerr  
Trustee

E. Mafeer  
Elaine Mafeer  
Trustee

**ABC Community Network**

Northern Ireland - Charity number 102017

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# Annual return

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**INDEPENDENT AUDITOR'S REPORT**  
**to the Members of ABC Community Network**  
(A company limited by guarantee, not having a share capital)

**Report on the audit of the financial statements**

**Opinion**

We have audited the company financial statements of ABC Community Network ('the company') for the financial year ended 31 March 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework 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 deficit for the financial 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the Provisions Available for Audits of Small Entities, in the circumstances set out in Note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other Information**

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees 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 course of 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 matter 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 Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

## **INDEPENDENT AUDITOR'S REPORT**

### **to the Members of ABC Community Network**

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

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

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

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

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

#### **Responsibilities of trustees for the financial statements**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

#### **Further information regarding the scope of our responsibilities as auditor**

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

- Identify and assess the risks of material misstatement of the , whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

**INDEPENDENT AUDITOR'S REPORT**  
**to the Members of ABC Community Network**  
(A company limited by guarantee, not having a share capital)

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

  
Ruairi Maginn (Senior Statutory Auditor)  
for and on behalf of  
DALY PARK & COMPANY LTD  
Registered Auditors  
4 Carnegie Street  
Lurgan  
Co. Armagh  
BT66 6AS  
Northern Ireland  
01/12/24

**ABC Community Network**

Northern Ireland - Charity number 102017

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# Accounts

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## ABC Community Network

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

### STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 March 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<b>Incoming Resources</b>	<b>Notes</b>						
Voluntary Income	5.1	-	101,519	101,519	3,101	92,735	95,836
Charitable activities							
- Self-Generated Income	5.2	26,893	-	26,893	25,551	-	25,551
Investments	5.3	215	-	215	4	-	4
<b>Total incoming resources</b>		<b>27,108</b>	<b>101,519</b>	<b>128,627</b>	<b>28,656</b>	<b>92,735</b>	<b>121,391</b>
<b>Resources Expended</b>							
Charitable activities	6.1	15,612	96,650	112,262	35,132	96,600	131,732
<b>Net incoming/outgoing resources before transfers</b>		<b>11,496</b>	<b>4,869</b>	<b>16,365</b>	<b>(6,476)</b>	<b>(3,865)</b>	<b>(10,341)</b>
Transfers between funds		244	(244)	-	5,888	(5,888)	-
<b>Net movement in funds for the financial year</b>		<b>11,740</b>	<b>4,625</b>	<b>16,365</b>	<b>(588)</b>	<b>(9,753)</b>	<b>(10,341)</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 April 2022	15	16,103	373	16,476	16,691	10,126	26,817
<b>Balances carried forward at 31 March 2023</b>		<b>27,843</b>	<b>4,998</b>	<b>32,841</b>	<b>16,103</b>	<b>373</b>	<b>16,476</b>

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

## ABC Community Network

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

Company Number: NI037061

### BALANCE SHEET


as at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	11	572	1,144
<b>Current Assets</b>			
Debtors	12	3,793	6,260
Cash at bank and in hand		37,481	14,920
		41,274	21,180
<b>Creditors: Amounts falling due within one year</b>	13	(9,005)	(5,848)
<b>Net Current Assets</b>		32,269	15,332
<b>Total Assets less Current Liabilities</b>		32,841	16,476
<b>Funds</b>			
Restricted funds		4,998	373
General fund (unrestricted)		27,843	16,103
<b>Total funds</b>	15	32,841	16,476

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 26 October 2023 and signed on its behalf by

  
\_\_\_\_\_  
Frances Kerr  
Chairperson

  
\_\_\_\_\_  
Kyle Hillis  
Trustee

**ABC Community Network**  
**STATEMENT OF CASH FLOWS**

for the financial year ended 31 March 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net movement in funds		16,365	(10,341)
Adjustments for:			
Depreciation		572	786
Interest receivable and similar income		(215)	(4)
		<u>16,722</u>	<u>(9,559)</u>
Movements in working capital:			
Movement in debtors		2,467	(166)
Movement in creditors		3,157	588
		<u>22,346</u>	<u>(9,137)</u>
<b>Cash flows from investing activities</b>			
Interest received		215	4
		<u>22,561</u>	<u>(9,133)</u>
<b>Net increase in cash and cash equivalents</b>		<b>22,561</b>	<b>(9,133)</b>
<b>Cash and cash equivalents at 1 April 2022</b>		<b>14,920</b>	<b>24,053</b>
<b>Cash and cash equivalents at 31 March 2023</b>	<b>17</b>	<b><u>37,481</u></b>	<b><u>14,920</u></b>

## ABC Community Network

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

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

### 1. RESERVES POLICY

The Trustees are aiming to set aside a target of £29,000 which equates to three months of the organisation's running costs. This reserve is to allow for a continued, smooth delivery of services in the event of a disruption to income due to unforeseen circumstances. The trustees will continue to work towards this target in future years.

### 2. GENERAL INFORMATION

ABC Community Network is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 82 Thomas Street, Portadown, Craigavon, Co. Armagh, BT62 3NU, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

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

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### Incoming Resources

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

#### Resources Expended

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

#### Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment	-	25% Straight line
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## ABC Community Network

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

### NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

#### Debtors

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

#### Cash at bank and in hand

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

#### Taxation

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

#### 4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

#### 5. INCOME

##### 5.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Voluntary Income	-	101,519	101,519	95,836

##### 5.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Income from Charitable Activities	26,893	-	26,893	25,551

##### 5.3 INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Investments	215	-	215	4

#### 6. EXPENDITURE

##### 6.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Costs of Charitable Activities	-	-	112,262	112,262	131,732

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

continued

<b>6.2 SUPPORT COSTS</b>	<b>Charitable Activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Project Costs	7,410	7,410	12,918
Other office costs	7,115	7,115	6,630
Premises Costs	23,197	23,197	15,632
Depreciation	572	572	786
Salaries and wages	70,439	70,439	93,739
General expenses	1,218	1,218	-
Audit and other professional fees	2,311	2,311	2,027
	<u>112,262</u>	<u>112,262</u>	<u>131,732</u>
<b>7. ANALYSIS OF SUPPORT COSTS</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Project Costs		7,410	12,918
Other office costs		7,115	6,630
Premises Costs		23,197	15,632
Depreciation		572	786
Salaries and wages		70,439	93,739
General expenses		1,218	-
Audit and other professional fees		2,311	2,027
		<u>112,262</u>	<u>131,732</u>
<b>8. NET INCOMING RESOURCES</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Net Incoming Resources are stated after charging/(crediting):</b>			
Depreciation of tangible assets		572	786
Auditor's remuneration: - audit services		2,311	2,027
		<u>2,311</u>	<u>2,027</u>
<b>9. INVESTMENT AND OTHER INCOME</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Bank interest		215	4
		<u>215</u>	<u>4</u>

**ABC Community Network**

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

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 March 2023

**10. EMPLOYEES AND REMUNERATION****Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2023 Number	2022 Number
Employees	4	4

## The staff costs comprise:

	2023 £	2022 £
Wages and salaries	67,119	91,198
Pension costs	3,320	2,541
	<u>70,439</u>	<u>93,739</u>

**11. TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
At 31 March 2023	28,803	28,803
<b>Depreciation</b>		
At 1 April 2022	27,659	27,659
Charge for the financial year	572	572
At 31 March 2023	<u>28,231</u>	<u>28,231</u>
<b>Net book value</b>		
At 31 March 2023	<u>572</u>	<u>572</u>
At 31 March 2022	<u>1,144</u>	<u>1,144</u>

**12. DEBTORS**

	2023 £	2022 £
Trade debtors	2,891	5,818
Prepayments and accrued income	902	442
	<u>3,793</u>	<u>6,260</u>

**13. CREDITORS**

	2023 £	2022 £
<b>Amounts falling due within one year</b>		
Taxation and social security costs	549	549
Accruals and deferred income	8,456	5,299
	<u>9,005</u>	<u>5,848</u>

## ABC Community Network

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

### NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

#### 14. RESERVES

	2023 £	2022 £
At 1 April 2022	16,476	26,817
Surplus/(Deficit) for the financial year	16,365	(10,341)
At 31 March 2023	<u>32,841</u>	<u>16,476</u>

#### 15. FUNDS

##### 15.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2021	16,691	10,126	26,817
Movement during the financial year	(588)	(9,753)	(10,341)
At 31 March 2022	16,103	373	16,476
Movement during the financial year	11,740	4,625	16,365
At 31 March 2023	<u>27,843</u>	<u>4,998</u>	<u>32,841</u>

##### 15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
<b>Restricted funds</b>					
Department for Communities	49	67,505	67,554	-	-
Southern Health and Social Care Trust	246	10,126	10,128	(244)	-
ACBCBC Grant	78	9,189	8,979	-	288
Awards 4 All	-	9,706	5,716	-	3,990
PHA Clear	-	4,993	4,273	-	720
	<u>373</u>	<u>101,519</u>	<u>96,650</u>	<u>(244)</u>	<u>4,998</u>
<b>Unrestricted funds</b>					
Unrestricted General	16,103	27,108	15,612	244	27,843
<b>Total funds</b>	<u>16,476</u>	<u>128,627</u>	<u>112,262</u>	<u>-</u>	<u>32,841</u>

#### 16. STATUS

The liability of the members is limited.

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

#### 17. CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash and bank balances	<u>37,481</u>	<u>14,920</u>

**ABC Community Network**

Northern Ireland - Charity number 102017

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# Annual report

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## **ABC Community Network**

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

### **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2023

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

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

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

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

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

#### **Mission, Objectives and Strategy**

##### **Objectives**

###### **Objects of the Company**

The objects of the Company as defined by its governing document are:

To promote, further or support any purpose for the benefit of the community in the Armagh City, Banbridge and Craigavon Borough Council area (the "area of benefit") which are, or hereafter may be deemed under the law of Northern Ireland to be charitable, and in particular:

(a) To develop programmes and services to advance community development, citizenship and education, promote volunteering, relieve poverty and distress, youth and the aged, and for the promotion of good health, and the promotion of racial harmony and diversity.

(b) To promote and improve the efficiency and effectiveness of charities and voluntary and community groups by the provision and management for such organisations of office accommodation, conference, training, information, advice, payroll and other facilities, services or support.

#### **Review of Activities, Achievements and Performance**

##### **Development Activity**

It has been another busy and varied year for ABC Community Network and we continued to successfully provide a range of support services and practical assistance for member groups and emerging groups at the ABC Community Network in Portadown and at community venues across the Armagh City, Banbridge and Craigavon Borough Council area. This has included for example, the provision of meeting space, office space and hot desk facilities for a range of voluntary and community groups, reception and administration services and the delivery of a wide range of activities, training programmes and volunteering opportunities.

We have continued to work with the Southern Health & Social Care Trust, as per contract we have delivered the following services over the last financial year. ABC Community Network has provided support to community and voluntary organisations through a range of member services, for example, training and volunteering opportunities, funding support, signposting to support, advice, and networking events.

ABC Community Network website provides a health and wellbeing platform for local community groups to avail of information disseminated by the Southern Health & Social Care Trust, highlighting the promoting wellbeing division priorities for our local community.

We have facilitated 4 events throughout 2022-2023 linked to health and wellbeing, with a focus on vulnerable groups and older people.

ABC Community Network has ensured that the needs of local communities are articulated through active participation as a member or partner in a range of public and representative bodies within the southern area and at a regional level when appropriate. We welcomed the opportunity to be involved in 9 local / sub-regional / regional

## **ABC Community Network**

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

### **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2023

committees. As a representative on these Committees, it has provided a space for advocacy, discussing the challenges and issues the community is facing and how ABC Community Network can support our local community.

#### **Community Development and Support**

In our role as a sub-regional network and community development support organisation, we provided ongoing practical support and assistance to a wide range of community groups across the Armagh Banbridge and Craigavon Council area. This has included: the provision of office accommodation and meeting space for member groups and partner organisations; support to establish and develop groups; one-to-one support for existing groups; helping with funding applications, annual plans and project plans, governance, assistance with the preparation and independent checking of annual accounts and AGM preparations; Charity Commission NI registration and annual monitoring returns; administration and finance services including payroll; dissemination of information; promoting networking opportunities and promoting volunteering.

A diverse range of groups and agencies have benefited from the services delivered at both the ABC Community Network and in a range of community settings. This on the ground support has enabled member groups, particularly low capacity and underrepresented groups including those that support older people, those with disabilities and ethnic minorities, to address governance, development and sustainability issues and has facilitated the delivery of a varied range of services and activities.

ABC Community Network recognises the importance of strong governance arrangements and ensuring voluntary and community organisations have the operational capacity and skills to deliver efficiently and effectively.

ABC Community Network has continued to devise, develop, source and deliver free needs-based accredited and non-accredited training courses, arts and crafts workshops and structured health programmes for member organisations across the Armagh Banbridge and Craigavon Council area leading to the development of more cohesive and sustainable communities.

152 people, representing 25 groups, participated in Governance and Effective Management Training as part of ABC's Community Essentials Programme. The programme, which targeted low capacity groups, was funded by ABC Community Network.

101 people participated in 8 facilitated health and wellbeing programmes that included Singing for Mental Health, Dance Therapy, Painting and Drawing, a Walking Group, Garden Group, Yoga, Mindfulness, and a Writing Group.

37 groups were assisted with the completion of Charity Commission registration and annual reporting requirements and the completion of funding applications and evaluation reports.

The range of activities at ABC Community Network and community garden has presented a range of volunteering opportunities including setting up rooms for training and programme activity, gardening, general maintenance work and administration.

During 2022-2023, 9 Volunteers contributed 3000 volunteer hours on a variety of activities.

ABC Community Network's office accommodation was fully utilised throughout the year and the conference room, multipurpose room and garden were regularly used to host a range of activities delivered by ABC, partner organisations and local community groups. 18 Groups used office accommodation at the community hub regularly during the year. 60 discrete activities were delivered by 15 community and voluntary sector groups during the year.

#### **Communications**

Community development information and other information relevant to the sector, from ABC Community Network and a variety of statutory, voluntary and community organisations, was disseminated regularly to member organisations and the general public through the ABC Community Network's Contact Management System and Communications Hub.

A range of communication platforms, including social media, weekly e-news bulletin, and Network News quarterly magazine, enabled us to circulate key information in a targeted and timely fashion and to promote members' activities and celebrate their achievements. We also promoted networking opportunities to enable representatives from member groups to share information and provide support for each other.

This has ensured that our members are fully informed about the work of the organization, its members, and opportunities promoted through the community and voluntary sector, statutory agencies, Trusts and Foundations.

#### **Partnership working**

## **ABC Community Network**

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

### **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2023

Partnership working is at the heart of community development, and we acknowledge the support received from many of the agencies that we have come into contact with during the year.

We have ensured that the needs of local communities are articulated through active participation as a member or partner in a range of public and representative bodies within the southern area and at a regional level when appropriate.

We actively promoted, participated in and contributed to a range of public consultation events and workshops and actively engaged with representatives from key statutory agencies regularly.

#### **Financial Review**

The results for the financial year are set out on page and additional notes are provided showing income and expenditure in greater detail.

ABC Community Network has secured both core funding and project funding from several sources during the period covered by this report including:

- Department for Communities
- Armagh City, Banbridge, Craigavon Borough Council
- Southern Health & Social Care Trust
- Public Health Agency
- National Lottery Fund

It also earned income from the provision of office accommodation, venue hire and from its resource centre and back office support. This self-generated income contributed to funded projects delivered by ABC Community Network during the year.

#### **Financial Results**

At the end of the financial year the company has assets of £41,846 (2022 - £22,324) and liabilities of £9,005 (2022 - £5,848). The net assets of the company have increased by £16,365.

#### **Reserves Position and Policy**

ABC Community Network has a detailed Reserve Policy in place which is subject to annual review. The policy aims to have from £40,000 to £55,000 of cash reserves which approximates to three months of outgoings including potential redundancy costs. The significant increase in self-generated income and reduction in costs in the current year meant that we can now report that we have met our Reserves Policy target.

#### **Trustees**

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

Kyle Hillis  
Fionnuala Henry (Resigned 1 April 2023)  
Anne McCusker  
Cassie Chambers  
Roseanna McCabe (Resigned 1 April 2023)

In accordance with the Articles of Association, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretaries who served during the financial year were:

Jonathan Boyd (Appointed 8 April 2022, Resigned 1 April 2023)  
Elaine Mateer

#### **Compliance with Sector-Wide Legislation and Standards**

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

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

## ABC Community Network

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

### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

#### Public Benefit Statement

In planning and directing the work of the company the Board of Directors has considered and understands both elements of the public benefit requirement i.e. that there are direct benefits which are identifiable and are available to the public or a section of the public.

ABC has identified the benefits for people and community groups as:

- An increase in the effectiveness of local charities, community groups and associations and their effective use of charitable resources, an increase in community infrastructure and facilities, an increase in partnership work and increased engagement with statutory bodies.
  - Improvement of knowledge and skills of communities.
  - Better understanding of the factors that contribute to poverty and deprivation in communities, awareness raising of existing and emerging needs within communities, the enabling of people to overcome barriers to services and the identification of new services and the development of activities to meet gaps in provision.
  - Raised awareness of the importance of health and wellbeing in the community, to empower communities to take action on the multi determinants of health, signposting to other relevant organisations and networking.
- The beneficiaries of the company's services are members of community groups, individuals who may be considering establishing or joining community groups and members of the general public living in the Armagh City, Banbridge and Craigavon Borough Council area (the "area of benefit")

#### Plans for Future Periods

ABC Community Network plans to expand their services within the Armagh Banbridge and Craigavon Council area by:

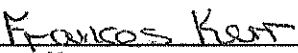
- Supporting the Sustainable Development of Community & Voluntary Groups
- Increase access and engagement with ABC Community Network Services, and
- Strengthening Community Connections

This will be achieved by securing further funding to develop our services and increase our present as a Network Organisation.

#### Auditors

The auditors, Daly Park & Company Ltd have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 26 October 2023 and signed on its behalf by:

  
\_\_\_\_\_  
Frances Kerr  
Chairperson

  
\_\_\_\_\_  
Kyle Hillis  
Trustee

**ABC Community Network**

Northern Ireland - Charity number 102017

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# Annual return

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# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of ABC Community Network**

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

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the company financial statements of ABC Community Network ('the company') for the financial year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework 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 financial 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the Provisions Available for Audits of Small Entities, in the circumstances set out in Note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

#### **Other Information**

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees 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 course of 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 matter 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 Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of ABC Community Network**

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

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

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

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

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

### **Responsibilities of trustees for the financial statements**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

### **Further information regarding the scope of our responsibilities as auditor**

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

- Identify and assess the risks of material misstatement of the , whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

**INDEPENDENT AUDITOR'S REPORT**  
**to the Members of ABC Community Network**  
(A company limited by guarantee, not having a share capital)

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



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Ruairi Maginn (Senior Statutory Auditor)

for and on behalf of  
**DALY PARK & COMPANY LTD**

Registered Auditors

4 Carnegie Street

Lurgan

Co. Armagh

BT66 6AS

Northern Ireland

**26 October 2023**