

Rosemount and District Welfare Rights Group

Northern Ireland · Charity number 102878

Details

Known as Rosemount Resource Centre

Status Overdue

Registered 2016-02-16

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

Contact

Address Rosemount Resource Centre
1A Westway
Londonderry
BT48 9nt
BT48 9NT

Phone 02871 282829

Website www.rosemountresourcecentre.co.uk

Activities

Purposes: 2.1 The Group is established for the benefit of the community in Northern Ireland by the advancement of education and the relief of poverty, sickness and distress and any other charitable purpose and in particular, to provide in Rosemount and surrounding district in County Derry legal services , and welfare rights information to people , who because of their lack of means, could not otherwise afford such services.

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, The advancement of the arts, culture, heritage or science, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The advancement of environmental protection or improvement, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Accommodation/housing, Advice/advocacy/information, Community development, Counselling/support, Cross-border/cross-community, Disability, Economic development, Education/training, Environment/sustainable development/conservation, General charitable purposes, Heritage/historical, Human rights/equality, Medical/health/sickness, Overseas aid/famine relief, Playgroup/after schools, Relief of poverty, Research/evaluation, Volunteer development, Welfare/benevolent, Youth development

Who the charity helps: Addictions (drug/solvent/alcohol abuse), Adult training, Asylum seekers/refugees, Carers, Children (5-13 year olds), Community safety/crime prevention, Ethnic

minorities, Ex-offenders and prisoners, General public, HIV/aids, Homelessness, Learning disabilities, Men, Mental health, Older people, Parents, Preschool (0-5 year olds), Sexual orientation, Specific areas of deprivation, Tenants, Unemployed/low income, Victim support, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2019-03-31	£301,751	£288,794	£-47,462	11

Trustees

Name	Role	Appointed
Caroline O Hara		
Gavin Harkin		
Miss Jacqueline Doherty		
Miss Stacey Ann Kavanagh		
Mrs Maranna O'donnell		
Sean Tierney		
Sharon Mc Guinness		

Accounts

Rosemount & District Welfare Rights Group
Management committee report and financial statements
for the year ended 31 March 2019

Rosemount & District Welfare Rights Group

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Rosemount & District Welfare Rights Group

Legal and administrative information

Charity number	X27676, NI102878	
Business address	Westway Rosemount Derry BT48 9NT	
Registered office	Westway Rosemount Derry BT48 9NT	
Secretary	Seamus Harkin	
Management committee	Eileen Kivlehan Jackie O'Reilly Seamus Harkin Mickey Glackin Michael Kivlehan Margaret Mooney Jacqueline Doherty Philip O'Neill Dee Dunne Dalton Kehoe Sean Young Michael Doherty Jean Martin Sean Boyle Marie Mooney	Chairperson Appointed Treasurer 29/05/17 Secretary Resigned 29/05/17 - formerly Treasurer Vice-chair Appointed 23/02/17 Appointed 23/02/17 Appointed 23/02/17
Council representatives	Michael Cooper & Shauna Cusack The council representatives are nominated by Derry City & Strabane District Council to attend the management committee meetings of the charity although they do not have any voting rights at those meetings.	
Manager	Mr Thomas McCourt	
Accountants	Shaun McGinty & Co Chartered Accountants 44 Woodbrook Derry BT48 8FF	
Bankers	Bank of Ireland 15 Strand Road Derry	
Solicitors	Brendan Kearney & Co Solicitors Clarendon House Clarendon Street Derry	

Rosemount & District Welfare Rights Group

Report of the management committee for the year ended 31 March 2019

The management committee present their report and the financial statements for the year ended 31 March 2019.

Management committee

The charity trustees (management committee) who served during the year and up to the date of this report are set out below.

Eileen Kivlehan	Chairperson
Jackie O'Reilly	Appointed Treasurer 29/05/17
Seamus Harkin	Secretary
Mickey Glackin	
Michael Kivlehan	
Margaret Mooney	
Jacqueline Doherty	
Philip O'Neill	Resigned 29/05/17 - formerly Treasurer
Dee Dunne	
Dalton Kehoe	Vice-chair
Sean Young	
Michael Doherty	
Jean Martin	Appointed 23/02/17
Sean Boyle	Appointed 23/02/17
Marie Mooney	Appointed 23/02/17

Secretary	Seamus Harkin
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Key Personnel

Manager	Mr Thomas McCourt
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Reference & Administrative Details

Charity number	X27676, NI102878
Registered office	Westway, Rosemount, Derry, BT48 9NT

Advisers

Independent Examiner	Shaun McGinty & Co, Chartered Accountants, Derry, BT48 8FF
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Bankers	Bank of Ireland, 15 Strand Road, Derry
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Solicitors	Brendan Kearney & Co, Solicitors, Derry
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Structure, governance and management

Governance

The organisation is a charity that is governed by a written constitution. It is recognised as a charity by HM Revenue & Customs (reference X27676) and it's Northern Ireland Charity Commission number is NI102878.

Membership & Structure

All persons living in the area of benefit aged 18 or over shall be eligible for membership of the group. The membership of the group will consist of a maximum of 15 members.

Membership Fees

All members of the group shall pay a membership fee of £5 per annum payable on acceptance.

Rotation of Membership

Two members, to be determined by lot, shall voluntarily retire every 3 years. Retiring members shall be eligible for re-election.

Rosemount & District Welfare Rights Group

Report of the management committee for the year ended 31 March 2019

Management

Except as provided otherwise in the constitution, the group shall be managed by a committee, consisting of the Chairperson, Secretary, Treasurer, Assistant Secretary, Assistant Treasurer and Training Director to be elected by and from amongst the members present and voting at an Annual General Meeting.

Governance, internal control and risk management

The management of the charity conduct their own review of the major risks to which the organisation is exposed and establish systems to mitigate those risks. Significant external risks relating to funding have led to the development of a financial plan that will provide additional funding income to the organisation. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and programmes.

Objectives and activities

Charitable objects

The charity is established for the benefit of the community in Northern Ireland by the advancement of education and the relief of poverty, sickness and distress and any other charitable purpose and in particular, to provide in Rosemount and surrounding district legal services and welfare rights information to people, who because of their lack of means, could not otherwise afford such services.

Public benefit

Rosemount & District Welfare Rights Group strive to ensure that they provide public benefit. The principle objective of the charity is to encourage the advancement of education of the people in the local area and to assist them by providing them with support and welfare and legal advice that they would otherwise not be able to afford. As well as providing welfare rights advice to the people in Rosemount, the charity also runs a number of other programmes aimed at engaging with the residents of the area and seeking to tackle the problem of anti-social behaviour that occurs locally. It does this by providing advice to the residents as well as by organising activities for the young people who would otherwise become involved in anti-social behaviour.

Rosemount & District Welfare Rights Group has since its inception tried to provide an array of services and interests to benefit the local community. The charity's motto is "Unity of Purpose, Encouragement of Diversity" and it is with this as their ethos that all users of the charity work together in their own interests and in support of others in the local community. The charity has now established itself as a thriving community hub, used and appreciated by everyone in the area. The local community now feel that they have a resource which can provide for their needs and over which they have ownership. Through the work of the charity community cohesion is redeveloping and people in the catchment area feel more secure and less isolated.

Achievements and performance

Department for Communities

The financial statements for the year include grant aid income of £85,566 from the Department for Communities under the financial assistance offer covering the wages costs of 3 core workers and a portion of the core overhead costs. This DfC funding was renewed for a further year to 31 March 2020. The financial statements also include £30,848 of financial assistance received from the DfC in support of the running costs of the fitness factory facility and £ 20,424 to cover professional fees associated with the rebuilding project.

Derry City & Strabane District Council grants

The charity continues to provide welfare advice services in its catchment area and received funding from the District Council for providing that service. The District Council also provided funding for a year to the charity to assist it in continuing with the Time 2 Choose project as well as funding to assist with the running costs of the fitness factory gym. The March 2019 accounts include total grant aid of £60,221 from Derry City & Strabane District Council during the year in support of the charity's various activities.

BBC Children In Need

The financial statements for the year include £42,148 of grant aid income from BBC Children in Need in support of the wages costs of 3 staff. This funding runs until June 2019.

Rosemount Resource Centre Trust

The March 2019 accounts include a donation of £27,562 from the Rosemount Resource Centre Trust, which owns the premises the charity operates from.

Rosemount & District Welfare Rights Group

Report of the management committee for the year ended 31 March 2019

Financial review

The financial statements for the year ended 31 March 2019 show total income of £301,751 and total expenditure of £288,794 resulting in a net surplus of £12,957. As at 31 March 2019 the balance sheet shows net funds of £8,546.

Fitness Factory

The March 2019 accounts include £18,763 of operating income generated by the fitness factory gym exclusive of any grant aid received from DfC, Derry City & Strabane District Council and other funders which assists in covering the operating costs of the gym.

Going Concern

The 2 funding offers from the Department for Communities (DfC) for 3 core staff wages and core running costs as well as gym running costs have been renewed for another year up to 31 March 2020 and are expected to be renewed again for the 2021 year. The financial assistance from the BBC Children in Need for the wages costs of 3 employees runs until June 2019. The charity has again reported a surplus for the year ended 31 March 2019. The management committee continue to try to generate new income streams and control costs. If the charity is unable to obtain new funding, reduce the level of unfunded expenditure and at the same time generate new significant sources of income it will be difficult for the charity to be able to continue as a going concern. The Management Committee are however confident that they will be able to address both the need for new funding and also significantly reduce the amount of unfunded costs. Based on the current funding offers and management committee's confidence that they will be able to secure new funding and reduce costs, the accounts have been prepared on the basis that the charity will continue as a going concern. In the event that core funding was not renewed or new funding was not secured then the going-concern status of the charity would be called into doubt. The annual renewal of financial assistance by various funders would indicate their confidence both in the charity and in its management and provides a foundation for the organisation to develop and expand the range of services that it provides in its catchment area. The Management Committee are confident that in addition to the funding already awarded to the charity, they will be able to add to that funding base in order to reduce the level of unfunded operating costs and as such they are confident that the charity will be able to continue to operate. On this basis they believe that there are currently no issues in respect of the going concern status of the organisation.

Plans for future periods

The charity will continue with its core operations together with the various other programmes that it operates. The funding approved for the charity will allow it to retain its core staff together with the other project staff who will be employed for the duration of the different funding periods.

The management committee will continue to assess the financial performance of the charity during the current challenging economic times for the charity and voluntary sector in Northern Ireland and will look to secure additional funding so as to ensure the continued financial viability of the charity. The management committee of the charity have taken steps to develop new income streams and plan to undertake a further general fundraising initiative aimed at clearing the charity's overdrawn bank balances and which will also hopefully clear the current balance sheet deficit. As part of this process the decision has been taken to start charging the other voluntary groups that operate from the Rosemount premises for their use of the building and other resources. These groups have previously used the building free of any charges with the all costs being covered by the Rosemount & District Welfare Rights Group charity. At the same time the management committee will look to ensure that they minimise the amount of expenditure incurred that is not funded. It is hoped that both the new income streams and renewed cost controls will enable the charity to address its funding issues and resolve the cashflow issues.

The premises from which the charity operates, which are owned by Rosemount Resource Centre trust, are to be demolished and new premises built. Funding of over £800k has been secured from both the DfC and DC & SD council for this project which commenced in March 2019. The new building is expected to be completed within a year.

Rosemount & District Welfare Rights Group

Report of the management committee for the year ended 31 March 2019

Statement of management committee responsibilities

The charity trustees (management committee) are responsible for preparing the Management Committee Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Northern Ireland requires the charity trustees (management committee) to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the charity trustees (management committee) are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The charity trustees (management committee) are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 1964 and the Charities Act (Northern Ireland) 2008 . They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The charity trustees (management committee) are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

Jackie O'Reilly
Treasurer

Eileen Kivlehan
Chairperson

28 November 2019

Rosemount & District Welfare Rights Group

Independent examiner's report to the charity trustees (management committee) on the unaudited financial statements of Rosemount & District Welfare Rights Group.

I report on the accounts of Rosemount & District Welfare Rights Group for the year ended 31 March 2019 set out on pages 2 to 17.

Respective responsibilities of the management committee and independent examiner

As the charity's trustees (management committee) you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the charity's trustees (management committee) concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

.....
Shaun McGinty & Co
Chartered Accountants
Independent examiner
44 Woodbrook
Derry
Northern Ireland
BT48 8FF

Date: 28 November 2019

Rosemount & District Welfare Rights Group

Statement of financial activities

For the year ended 31 March 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total £	Unrestricted funds £	Restricted funds £	2018 Total £
Income and endowments from							
Income from generating funds:							
Donations and legacies	2	27,862	240,207	268,069	3,860	240,212	244,072
Other trading activities	3	22,438	-	22,438	32,672	-	32,672
Other income	4	11,244	-	11,244	12,977	-	12,977
Total income		<u>61,544</u>	<u>240,207</u>	<u>301,751</u>	<u>49,509</u>	<u>240,212</u>	<u>289,721</u>
Expenditure on							
Staff costs	5	19,713	141,572	161,285	24,041	145,298	169,339
Operating leases and hire costs		2,056	-	2,056	1,071	-	1,071
Establishment costs		6,234	34,176	40,410	6,294	43,476	49,770
Motor and travelling expenses		-	2,213	2,213	1,556	1,425	2,982
Accountancy fees		725	1,915	2,640	1,105	1,915	3,020
Legal and professional fees		1,158	-	1,158	-	400	400
Communications and IT		5	3,113	3,118	395	4,127	4,522
Other office expenses		2,793	933	3,726	44	2,069	2,113
Interest payable and similar charges		1,499	-	1,499	1,273	-	1,273
Depreciation and impairment		2,603	2,758	5,361	2,049	3,520	5,569
Projects and other direct costs		-	21,070	21,070	4,699	9,119	13,818
Project costs - Fitness factory		8,838	14,246	23,084	3,142	7,905	11,047
Project costs - Rebuild		-	20,424	20,424	-	24,478	24,478
Volunteer Expenses		750	-	750	300	-	300
Total expenditure		<u>46,374</u>	<u>242,420</u>	<u>288,794</u>	<u>45,969</u>	<u>243,732</u>	<u>289,702</u>
Net income/ (expenditure) for the year		15,170	(2,213)	12,957	3,540	(3,520)	19
Total funds brought forward		(8,774)	4,363	(4,411)	(12,314)	7,883	(4,431)
Total funds carried forward		<u>6,396</u>	<u>2,150</u>	<u>8,546</u>	<u>(8,774)</u>	<u>4,363</u>	<u>(4,412)</u>

The financial statements were approved by the management committee on 28 November 2019 and signed on its behalf by

Jackie O'Reilly
Treasurer

Eileen Kivlehan
Chairperson

The notes on pages 10 to 17 form an integral part of these financial statements.

Rosemount & District Welfare Rights Group

Balance sheet as at 31 March 2019

	Notes	£	2019 £	£	2018 £
Fixed assets					
Tangible assets	8		20,626		25,442
Current assets					
Debtors	9	28,122		17,560	
Cash at bank and in hand		7,260		15,114	
		<u>35,382</u>		<u>32,674</u>	
Creditors: amounts falling due within one year	10	<u>(47,462)</u>		<u>(62,527)</u>	
Net current liabilities			<u>(12,080)</u>		<u>(29,853)</u>
Net assets/(liabilities)			<u>8,546</u>		<u>(4,411)</u>
Funds	11				
Restricted income funds			2,150		4,363
Unrestricted income funds			6,396		(8,774)
Total funds			<u>8,546</u>		<u>(4,411)</u>

The financial statements were approved by the management committee on 28 November 2019 and signed on its behalf by

Jackie O'Reilly
Treasurer

Eileen Kivlehan
Chairperson

The notes on pages 10 to 17 form an integral part of these financial statements.

Rosemount & District Welfare Rights Group

Cash flow statement

for the year ended 31 March 2019

	Notes	2019 £	2018 £
Net income for the year		12,958	19
Interest payable		1,499	1,273
Depreciation and impairment		5,361	5,569
(Increase)/Decrease in debtors		(10,562)	22,602
(Decrease)/Increase in creditors		(18,327)	12,946
Net cash (outflow)/inflow from operating activities		<u>(9,071)</u>	<u>42,409</u>
Returns on investments and servicing of finance	19	(1,499)	(1,273)
Capital expenditure	19	<u>(545)</u>	<u>-</u>
(Decrease)/Increase in cash in the year		<u><u>(11,115)</u></u>	<u><u>41,136</u></u>
Reconciliation of net cash flow to movement in net debt	20		
(Decrease)/Increase in cash in the year		(11,115)	41,136
Net debt at 1 April 2018		<u>11,054</u>	<u>(30,083)</u>
Net debt at 31 March 2019		<u><u>(61)</u></u>	<u><u>11,053</u></u>

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2019

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)- (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act (Northern Ireland) 1964 and the Charities Act (Northern Ireland) 2008.

1.2. Income

All incomes are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as income within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.3. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	20% & 10% reducing balance and 20% & 25% straight line

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2019

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations and legacies

	Unrestricted funds £	Restricted funds £	2019 Total £	Unrestricted funds £	Restricted funds £	2018 Total £
Donations	27,862	-	27,862	3,860	-	3,860
DfC grants - core	-	85,566	85,566	-	85,527	85,527
DfC grants - fitness factory	-	30,848	30,848	-	32,189	32,189
DfC grant - building fees	-	20,424	20,424	-	25,743	25,743
DC & SD Council grants	-	50,722	50,722	-	8,250	8,250
DC & SD Council grants - Fitness Factory	-	9,499	9,499	-	-	-
EA (formerly WELB) grants receivable	-	-	-	-	4,304	4,304
BBC Children in need grants	-	42,148	42,148	-	44,058	44,058
Other grants receivable	-	1,000	1,000	-	3,878	3,878
IFICN - Time 2 Choose grants	-	-	-	-	18,597	18,597
NIHE wages grant - fitness factory	-	-	-	-	17,666	17,666
	<u>27,862</u>	<u>240,207</u>	<u>268,069</u>	<u>3,860</u>	<u>240,212</u>	<u>244,072</u>

3. Other trading activities

	Unrestricted funds £	2019 Total £	Unrestricted funds £	2018 Total £
Fundraising events	3,675	3,675	10,058	10,058
Fitness factory income	18,763	18,763	22,614	22,614
	<u>22,438</u>	<u>22,438</u>	<u>22,438</u>	<u>32,672</u>

4. Other income

	Unrestricted funds £	2019 Total £	Unrestricted funds £	2018 Total £
Other income	6,964	6,964	8,057	8,057
Rental income	1,280	1,280	1,920	1,920
HMRC employment allowance	3,000	3,000	3,000	3,000
	<u>11,244</u>	<u>11,244</u>	<u>12,977</u>	<u>12,977</u>

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2019

5. Employees

Employment costs	2019 £	2018 £
Wages and salaries	149,999	158,270
Social security costs	10,315	10,433
Pension costs	970	636
	<u>161,284</u>	<u>169,339</u>

No employee received emoluments of more than £60,000 (2018 : None).

Number of employees

The average monthly numbers of employees (including the management committee) during the year, calculated on the basis of full time equivalents, was as follows:

	2019 Number	2018 Number
Management and Administration Staff - Salaried	9	11
Management Committee - Voluntary	13	13
	<u>22</u>	<u>24</u>

6. Trustees' emoluments

The management committee are all voluntary and do not receive any remuneration or expenses in connection with their role on the committee.

7. Pension costs

The company operates a defined contribution pension scheme in respect of the eligible employees who choose to join the scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2019 £	2018 £
Pension charge	<u>970</u>	<u>636</u>

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2019

8. Tangible fixed assets	Long leasehold property	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2018	23,525	92,252	115,777
Additions	-	545	545
At 31 March 2019	23,525	92,797	116,322
Depreciation			
At 1 April 2018	9,802	80,533	90,335
Charge for the year	941	4,420	5,361
At 31 March 2019	10,743	84,953	95,696
Net book values			
At 31 March 2019	12,782	7,844	20,626
At 31 March 2018	13,723	11,719	25,442

9. Debtors	2019	2018
	£	£
Trade debtors and grants receivable	25,702	13,712
Other debtors	2,420	3,848
	28,122	17,560

10. Creditors: amounts falling due within one year	2019	2018
	£	£
Bank overdraft	7,322	4,060
Trade creditors	20,936	29,278
Other taxes and social security	2,959	1,803
Other creditors	2,686	14,598
Accruals and deferred income	13,559	12,788
	47,462	62,527

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2019

11. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2019 as represented by:			
Tangible fixed assets	17,826	2,800	20,626
Current assets	-	35,381	35,381
Current liabilities	(11,430)	(36,031)	(47,461)
	<u>6,396</u>	<u>2,150</u>	<u>8,546</u>

12. Unrestricted funds

	At 1 April 2018 £	Income	Expenditure £	At 31 March 2019 £
Unrestricted Funds	<u>(8,774)</u>	<u>61,544</u>	<u>(46,374)</u>	<u>6,396</u>

Purposes of unrestricted funds

Unrestricted funds are generated to assist with covering the operating and capital costs of the charity that are not funded.

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2019

13. Restricted funds

	At 1 April 2018 £	Income	Expenditure	At 31 March 2019 £
		£	£	
DfC funded costs	3,503	136,838	(138,970)	1,371
Derry City & Strabane District Council funded costs	641	60,221	(60,083)	779
Big Lottery Funds	86	-	(86)	-
International Fund For Ireland	8	-	(8)	-
BBC Children In Need	-	42,148	(42,148)	-
NIHE funding	-	1,000	(1,000)	-
Other Funders	125	-	(125)	-
	<u>4,363</u>	<u>240,207</u>	<u>(242,420)</u>	<u>2,150</u>

Purposes of restricted funds

DfC funding is awarded to the charity in the form of grant aid to assist with covering the wages and running costs of the organisation. The March 2019 accounts include core funding grant aid of £85,566 from DfC together with the related matching expenditure. The accounts also include separate funding of £30,848 relating to revenue costs of the fitness factory project and a further £20,424 of funding to cover other professional fees relating to the rebuilding project. As at 31 March 2019 current assets include DfC grants owed of £11,021.

Derry City & Strabane District Council provide funding to assist with costs associated with the welfare rights and other services and projects run by the charity. The March 2019 accounts include £60,221 of grant aid from the district council together with the related matching expenditure. As at 31 March 2019 current assets include a grant balance owed of £14,681 due from the council.

The International Committee of the Red Cross provided funding to assist with meeting the programme and operating costs of the charity. This funding finished during the 2016 year.

The Big Lottery Fund awarded three years funding to the Time 2 Choose project and this funding finished in early 2017.

The International Fund for Ireland awarded funding for the Time 2 Choose No 2 project finished in June 2017.

BBC Children in Need have provided grant aid funding to assist with covering the wages costs of three employees. The March 2019 accounts include £42,148 of grant aid recognised together with the related matching expenditure from the total funding of £42,879 that was received during the year. As at 31 March 2019 current liabilities include deferred income of £10,269 that will be recognised in the next accounting period as the related expenditure is incurred.

During the 2017 year NIHE awarded £20,000 of funding to assist with covering the wages costs of 1 employee in the fitness factory for one year, this funding finished in 2018. The March 2019 accounts include income of £1,000 relating to funding from NIHE social enterprise programme together with the related matching expenditure.

Various other funders provide funding to the charity to assist with meeting operating costs.

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2019

14. Contingent liabilities

Grants received by the charity could be refundable in the event that the terms and conditions for receiving the monies as laid down in the letters of offer are not complied with.

15. Transactions with the management committee

There were no transactions with members of the management committee during the March 2019 year.

16. Related party transactions

Donations during the March 2019 year include £ 27,562 from Rosemount Resource Centre trust, the trustees are Mr Thomas McCourt, Ms Elaine Power and Mr Sean Young. Mr McCourt is the manager and Ms Power is the development officer of the charity while Mr Young is a member of the management committee.

17. Controlling interest

The charity is controlled collectively by the management committee.

18. Post balance sheet events

The project to demolish the original premises and then build new premises commenced around March 2019 and it is hoped that the new building will be completed within a year. The new premises are expected to cost approximately £900K and are funded by DfC and DC & S district council.

19. Gross cash flows

	2019 £	2018 £
Returns on investments and servicing of finance		
Interest paid	(1,499)	(1,273)
	<u> </u>	<u> </u>
Capital expenditure		
Payments to acquire tangible assets	(545)	-
	<u> </u>	<u> </u>

20. Analysis of changes in net funds

	Opening balance £	Cash flows £	Closing balance £
Cash at bank and in hand	15,114	(7,854)	7,260
Overdrafts	(4,060)	(3,262)	(7,322)
	<u>11,054</u>	<u>(11,116)</u>	<u>(62)</u>
Net funds	<u>11,054</u>	<u>(11,116)</u>	<u>(62)</u>

Notes to financial statements for the year ended 31 March 2019

21. Going concern

As has been stated in the Report of the Management Committee, the 2 funding offers from the Department for Communities (DfC) for 3 core staff wages and core running costs as well as gym running costs have been renewed for another year up to 31 March 2020 and are expected to be renewed again for the 2021 year. The financial assistance from the BBC Children in Need for the wages costs of 3 employees runs until June 2019. The charity has again reported a surplus for the year ended 31 March 2019. The management committee continue to try to generate new income streams and control costs. If the charity is unable to obtain new funding, reduce the level of unfunded expenditure and at the same time generate new significant sources of income it will be difficult for the charity to be able to continue as a going concern. The Management Committee are however confident that they will be able to address both the need for new funding and also significantly reduce the amount of unfunded costs. Based on the current funding offers and management committee's confidence that they will be able to secure new funding and reduce costs, the accounts have been prepared on the basis that the charity will continue as a going concern. In the event that core funding was not renewed or new funding was not secured then the going-concern status of the charity would be called into doubt. The annual renewal of financial assistance by various funders would indicate their confidence both in the charity and in its management and provides a foundation for the organisation to develop and expand the range of services that it provides in its catchment area. The Management Committee are confident that in addition to the funding already awarded to the charity, they will be able to add to that funding base in order to reduce the level of unfunded operating costs and as such they are confident that the charity will be able to continue to operate. On this basis they believe that there are currently no issues in respect of the going concern status of the organisation.

Rosemount & District Welfare Rights Group

The following pages do not form part of the statutory accounts.

Rosemount & District Welfare Rights Group

Detailed statement of financial activities

For the year ended 31 March 2019

	2019	2018
	£	£
Income		
Income from generating funds:		
<i>Donations and legacies</i>		
Donations	27,862	3,860
DfC grants - core	85,566	85,527
DfC grants - fitness factory	30,848	32,189
DfC grant - building fees	20,424	25,743
DC & SD Council grants	50,722	8,250
DC & SD Council grants - Fitness Factory	9,499	-
EA (formerly WELB) grants receivable	-	4,304
BBC Children in need grants	42,148	44,058
Other grants receivable	1,000	3,878
IFICN - Time 2 Choose grants	-	18,597
NIHE wages grant - fitness factory	-	17,666
	<u>268,069</u>	<u>244,072</u>
<i>Other trading activities</i>		
Fundraising events	3,675	10,058
Fitness factory income	18,763	22,614
	<u>22,438</u>	<u>32,672</u>
Total income from generating funds	<u>290,507</u>	<u>276,744</u>
Other income		
Other income	6,964	8,057
Rental income	1,280	1,920
HMRC employment allowance	3,000	3,000
	<u>11,244</u>	<u>12,977</u>
Total income	<u>301,751</u>	<u>289,721</u>

Rosemount & District Welfare Rights Group

Detailed statement of financial activities

For the year ended 31 March 2019

Expenditure

Costs of generating funds:

Wages and salaries	149,999	158,270
Employer's NIC	10,315	10,433
Grants - Staff - Pension costs	970	636
Operating Lease and Equipment Rental	2,056	1,071
Grants - Establishment - Rent	20,500	22,900
Establishment costs: Rates and Water	345	230
Establishment costs: Light and Heat	15,264	14,792
Establishment costs: Repairs and maintenance	282	7,764
Establishment costs: Insurance	4,020	4,084
Motor and Travel Costs	2,213	2,982
Accountancy Fees	2,640	3,020
Grants - Professional - Legal fees	1,158	400
Telephone and Related Costs	3,118	4,522
Printing, stationery & computer consumables	1,545	1,716
Advertising and Promotion	-	50
Depreciation Property	941	941
Depreciation Fixtures and Equipment	4,420	4,628

219,786 238,439

Activity expenditure

Projects and other direct costs	21,070	13,818
Project costs - Fitness factory	23,084	11,047
Project costs - Rebuild	20,424	24,478
Volunteer Expenses	750	300

65,328 49,643

Total cost of generating voluntary income

285,114 288,082

Fundraising trading:

cost of goods sold and other costs

Total costs of generating funds 285,114 288,082

Rosemount & District Welfare Rights Group

Detailed statement of financial activities

For the year ended 31 March 2019

	2019	2018
	£	£
Charitable activities		
Miscellaneous office expenses	2,181	347
Interest & charges - Bank loans & overdraft	<u>1,499</u>	<u>1,273</u>
	3,680	1,620
Total other costs	<u>3,680</u>	<u>1,620</u>
Net income/(expenditure) for the year	<u>12,957</u>	<u>19</u>

Accounts

Rosemount & District Welfare Rights Group
Management committee report and financial statements
for the year ended 31 March 2018

Rosemount & District Welfare Rights Group

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Rosemount & District Welfare Rights Group

Legal and administrative information

Charity number	X27676, NI102878	
Business address	Westway Rosemount Derry BT48 9NT	
Registered office	Westway Rosemount Derry BT48 9NT	
Secretary	Seamus Harkin	
Management committee	Eileen Kivlehan Jackie O'Reilly Seamus Harkin Mickey Glackin Michael Kivlehan Margaret Mooney Jacqueline Doherty Philip O'Neill Dee Dunne Dalton Kehoe Sean Young Michael Doherty Jean Martin Sean Boyle Marie Mooney	Chairperson Appointed Treasurer 29/05/17 Secretary Resigned 29/05/17 - formerly Treasurer Vice-chair Appointed 23/02/17 Appointed 23/02/17 Appointed 23/02/17
Council representatives	Michael Cooper & Shauna Cusack The council representatives are nominated by Derry City & Strabane District Council to attend the management committee meetings of the charity although they do not have any voting rights at those meetings.	
Manager	Mr Thomas McCourt	
Accountants	Shaun McGinty & Co Chartered Accountants 44 Woodbrook Derry BT48 8FF	
Bankers	Bank of Ireland 15 Strand Road Derry	
Solicitors	Brendan Kearney & Co Solicitors Clarendon House Clarendon Street Derry	

Rosemount & District Welfare Rights Group

Report of the management committee for the year ended 31 March 2018

The management committee present their report and the financial statements for the year ended 31 March 2018.

Management committee

The management committee who served during the year and up to the date of this report are set out below.

Eileen Kivlehan	Chairperson
Jackie O'Reilly	Appointed Treasurer 29/05/17
Seamus Harkin	Secretary
Mickey Glackin	
Michael Kivlehan	
Margaret Mooney	
Jacqueline Doherty	
Philip O'Neill	Resigned 29/05/17 - formerly Treasurer
Dee Dunne	
Dalton Kehoe	Vice-chair
Sean Young	
Michael Doherty	
Jean Martin	Appointed 23/02/17
Sean Boyle	Appointed 23/02/17
Marie Mooney	Appointed 23/02/17

Secretary Seamus Harkin

Key Personnel

Manager Mr Thomas McCourt

Reference & Administrative Details

Charity number X27676, NI102878

Registered office Westway, Rosemount, Derry, BT48 9NT

Advisers

Independent Examiner Shaun McGinty & Co, Chartered Accountants, Derry, BT48 8FF

Bankers Bank of Ireland, 15 Strand Road, Derry

Solicitors Brendan Kearney & Co, Solicitors, Derry

Structure, governance and management

Governance

The organisation is a charity that is governed by a written constitution. It is recognised as a charity by HM Revenue & Customs (reference X27676) and its Northern Ireland Charity Commission number is NI102878.

Membership & Structure

All persons living in the area of benefit aged 18 or over shall be eligible for membership of the group. The membership of the group will consist of a maximum of 15 members.

Membership Fees

All members of the group shall pay a membership fee of £5 per annum payable on acceptance.

Rotation of Membership

Two members, to be determined by lot, shall voluntarily retire every 3 years. Retiring members shall be eligible for re-election.

Rosemount & District Welfare Rights Group

Report of the management committee for the year ended 31 March 2018

Management

Except as provided otherwise in the constitution, the group shall be managed by a committee, consisting of the Chairperson, Secretary, Treasurer, Assistant Secretary, Assistant Treasurer and Training Director to be elected by and from amongst the members present and voting at an Annual General Meeting.

Governance, internal control and risk management

The management of the charity conduct their own review of the major risks to which the organisation is exposed and establish systems to mitigate those risks. Significant external risks relating to funding have led to the development of a financial plan that will provide additional funding income to the organisation. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and programmes.

Objectives and activities

Charitable objects

The charity is established for the benefit of the community in Northern Ireland by the advancement of education and the relief of poverty, sickness and distress and any other charitable purpose and in particular, to provide in Rosemount and surrounding district legal services and welfare rights information to people, who because of their lack of means, could not otherwise afford such services.

Public benefit

Rosemount & District Welfare Rights Group strive to ensure that they provide public benefit. The principle objective of the charity is to encourage the advancement of education of the people in the local area and to assist them by providing them with support and welfare and legal advice that they would otherwise not be able to afford. As well as providing welfare rights advice to the people in Rosemount, the charity also runs a number of other programmes aimed at engaging with the residents of the area and seeking to tackle the problem of anti-social behaviour that occurs locally. It does this by providing advice to the residents as well as by organising activities for the young people who would otherwise become involved in anti-social behaviour.

Rosemount & District Welfare Rights Group has since its inception tried to provide an array of services and interests to benefit the local community. The charity's motto is "Unity of Purpose, Encouragement of Diversity" and it is with this as their ethos that all users of the charity work together in their own interests and in support of others in the local community. The charity has now established itself as a thriving community hub, used and appreciated by everyone in the area. The local community now feel that they have a resource which can provide for their needs and over which they have ownership. Through the work of the charity community cohesion is redeveloping and people in the catchment area feel more secure and less isolated.

Achievements and performance

Department for Communities

The financial statements for the year include grant aid income of £85,527 (2017: £89,985) from the Department for Communities under the financial assistance offer covering the wages costs of 3 core workers and a portion of the core overhead costs. This DfC funding was renewed for a further year to 31 March 2019. The financial statements also include £32,189 (2017: £37,292) of financial assistance received from the DfC in support of the running costs of the fitness factory facility and £ 25,743 to cover professional fees associated with the rebuilding project.

Derry City & Strabane District Council grants

The charity continues to provide welfare advice services in its catchment area. The accounts include total grant aid of £8,250 (2017: £15,481) from Derry City & Strabane District Council during the year in support of the charity's activities.

BBC Children In Need

The financial statements for the year include £44,058 (2017: £30,895) of grant aid income from BBC Children in Need in support of the wages costs of 3 staff. This funding runs until June 2019.

International Fund for Ireland

The accounts include £18,597 (2017: £94,964) of income from the International Fund for Ireland in connection with the Time 2 Choose part 2 project. The related wages and other costs of the project are reflected in the expenditure for the year. This funding finished in June 2017.

Financial review

The financial statements for the year ended 31 March 2018 show total income of £289,721 (2017: £447,610) and total expenditure of £289,701 (2017: £460,669) resulting in a net surplus of £20 (2017: deficit £13,059). As at 31 March 2018 the balance sheet shows a net deficit of funds of £4,411 (2017: deficit £4,431).

Rosemount & District Welfare Rights Group

Report of the management committee for the year ended 31 March 2018

Time 2 Choose programme

The IFI funded part of Time 2 Choose finished in June 2017 and the three funded employees who managed the programme were then made redundant. The March 2018 accounts include £ 18,597 of funding from IFI for the programme together with the matching wages and programme costs.

Fitness Factory

The March 2018 accounts include £22,614 (2017:£23,968) of operating income generated by the fitness factory gym exclusive of any grant aid received from funders. The charity also received funding of £32,189 (2017: £37,292) from DfC to assist with the running costs of the gym. In February 2017 NIHE awarded the charity funding of £20,000 to assist with the wages costs of one gym employee for one year. The March 2018 accounts include £17,666 (2017:£2,334) of this NIHE funding together with the related wages costs. This funding finished at the end of February 2018.

Going Concern

The 2 funding offers from the Department for Communities (DfC) for 3 core staff wages and core running costs as well as gym running costs have been renewed for another year up to 31 March 2019. The financial assistance from the BBC Children in Need for the wages costs of 3 employees runs until June 2019. The charity has reported a small surplus for the year ended 31 March 2018 after recording a significant deficit in 2017. The management committee continue to try to generate new income streams and control costs so as to try to build up reserves and cover the 2017 year deficit. If the charity is unable to obtain new funding, reduce the level of unfunded expenditure and at the same time generate new significant sources of income it will be difficult for the charity to be able to continue as a going concern. The Management Committee are however confident that they will be able to address both the need for new funding and also significantly reduce the amount of unfunded costs. Based on the current funding offers and management committee's confidence that they will be able to secure new funding and reduce costs, the accounts have been prepared on the basis that the charity will continue as a going concern. In the event that core funding was not renewed or new funding was not secured then the going-concern status of the charity would be called into doubt. The annual renewal of financial assistance by various funders would indicate their confidence both in the charity and in its management and provides a foundation for the organisation to develop and expand the range of services that it provides in its catchment area. The Management Committee are confident that in addition to the funding already awarded to the charity, they will be able to add to that funding base in order to reduce the level of unfunded operating costs and as such they are confident that the charity will be able to continue to operate. On this basis they believe that there are currently no issues in respect of the going concern status of the organisation.

Plans for future periods

The charity will continue with its core operations together with the various other programmes that it operates. The funding approved for the charity will allow it to retain its core staff together with the other project staff who will be employed for the duration of the different funding periods.

The management committee will continue to assess the financial performance of the charity during the current challenging economic times for the charity and voluntary sector in Northern Ireland and will look to secure additional funding so as to ensure the continued financial viability of the charity.

The management committee of the charity have taken steps to develop new income streams and plan to undertake a further general fundraising initiative aimed at clearing the charity's overdrawn bank balances and which will also hopefully clear the current balance sheet deficit. As part of this process the decision has been taken to start charging the other voluntary groups that operate from the Rosemount premises for their use of the building and other resources. These groups have previously used the building free of any charges with the all costs being covered by the Rosemount & District Welfare Rights Group charity. At the same time the management committee will look to ensure that they minimise the amount of expenditure incurred that is not funded. It is hoped that both the new income streams and renewed cost controls will enable the charity to address its funding issues and resolve the cashflow issues.

Rosemount & District Welfare Rights Group

Report of the management committee for the year ended 31 March 2018

Statement of management committee responsibilities

The management committee are responsible for preparing the Management Committee Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Northern Ireland requires the management committee to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the management committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The management committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 1964 and the Charities Act (Northern Ireland) 2008 . They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The management committee are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

Jackie O'Reilly
Treasurer

Eileen Kivlehan
Chairperson

24 October 2018

Rosemount & District Welfare Rights Group

Independent examiner's report to the management committee on the unaudited financial statements of Rosemount & District Welfare Rights Group.

I report on the accounts of Rosemount & District Welfare Rights Group for the year ended 31 March 2018 set out on pages 2 to 17.

Respective responsibilities of the management committee and independent examiner

The charity's management committee are responsible for the preparation of the accounts. It is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
 - proper books of account are kept in accordance with section 27 of the Charities Act (Northern Ireland) 1964, updated by section 63 of the Charities Act (Northern Ireland) 2008; and
 - accounts are prepared which agree with the books of account and comply with the accounting requirements of the Act; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Shaun McGinty & Co
Chartered Accountants
Independent examiner
44 Woodbrook
Derry
Northern Ireland
BT48 8FF

Date: 24 October 2018

Rosemount & District Welfare Rights Group

Statement of financial activities

For the year ended 31 March 2018

	Notes	Unrestricted funds £	Restricted funds £	2018 Total £	Unrestricted funds £	Restricted funds £	2017 Total £
Income and endowments from							
Income from generating funds:							
Donations and legacies	2	3,860	240,212	244,072	9,400	389,778	399,178
Other trading activities	3	32,672	-	32,672	29,743	-	29,743
Other income	4	12,977	-	12,977	18,689	-	18,689
Total income		<u>49,509</u>	<u>240,212</u>	<u>289,721</u>	<u>57,832</u>	<u>389,778</u>	<u>447,610</u>
Expenditure on							
Staff costs	5	24,041	145,298	169,339	39,681	218,185	257,866
Operating leases and hire costs		1,071	-	1,071	364	-	364
Establishment costs		6,294	43,476	49,770	12,473	50,465	62,938
Motor and travelling expenses		1,556	1,425	2,981	918	4,579	5,497
Accountancy fees		1,105	1,915	3,020	200	3,290	3,490
Legal and professional fees		-	400	400	-	-	-
Communications and IT		395	4,127	4,522	318	4,892	5,210
Other office expenses		44	2,069	2,113	2,973	1,224	4,197
Interest payable and similar charges		1,273	-	1,273	2,793	-	2,793
Depreciation and impairment		2,049	3,520	5,569	2,246	4,786	7,032
Projects and other direct costs		4,699	9,119	13,818	7,571	89,412	96,983
Project costs - Fitness factory		3,142	7,905	11,047	2,500	7,305	9,805
Project costs - Rebuild		-	24,478	24,478	-	-	-
Volunteer Expenses		300	-	300	-	4,494	4,494
Total expenditure		<u>45,969</u>	<u>243,732</u>	<u>289,701</u>	<u>72,037</u>	<u>388,632</u>	<u>460,669</u>
Net income/ (expenditure) for the year		3,540	(3,520)	20	(14,205)	1,146	(13,059)
Total funds brought forward		(12,314)	7,883	(4,431)	1,891	6,737	8,628
Total funds carried forward		<u>(8,774)</u>	<u>4,363</u>	<u>(4,411)</u>	<u>(12,314)</u>	<u>7,883</u>	<u>(4,431)</u>

The financial statements were approved by the management committee on 24 October 2018 and signed on its behalf

Jackie O'Reilly
Treasurer

Eileen Kivlehan
Chairperson

The notes on pages 10 to 17 form an integral part of these financial statements.

Rosemount & District Welfare Rights Group

Balance sheet as at 31 March 2018

	Notes	£	2018 £	£	2017 £
Fixed assets					
Tangible assets	8		25,442		31,011
Current assets					
Debtors	9	17,560		40,162	
Cash at bank and in hand		15,114		17,286	
		<u>32,674</u>		<u>57,448</u>	
Creditors: amounts falling due within one year	10	<u>(62,527)</u>		<u>(92,890)</u>	
Net current liabilities			<u>(29,853)</u>		<u>(35,442)</u>
Deficiency of assets			<u>(4,411)</u>		<u>(4,431)</u>
Funds	11				
Restricted income funds			4,363		7,883
Unrestricted income funds			<u>(8,774)</u>		<u>(12,314)</u>
Total funds			<u>(4,411)</u>		<u>(4,431)</u>

The financial statements were approved by the management committee on 24 October 2018 and signed on its behalf by

Jackie O'Reilly
Treasurer

Eileen Kivlehan
Chairperson

The notes on pages 10 to 17 form an integral part of these financial statements.

Rosemount & District Welfare Rights Group

Cash flow statement

for the year ended 31 March 2018

	Notes	2018 £	2017 £
Net income/(expenditure) for the year		20	(13,059)
Interest payable		1,273	2,793
Depreciation and impairment		5,569	7,032
Decrease in debtors		22,602	34,552
Increase in creditors		12,946	2,197
Net cash inflow from operating activities		<u>42,410</u>	<u>33,515</u>
Returns on investments and servicing of finance	17	(1,273)	(2,793)
Capital expenditure	17	-	(5,946)
Increase in cash in the year		<u>41,137</u>	<u>24,776</u>
Reconciliation of net cash flow to movement in net funds	18		
Increase in cash in the year		41,137	24,776
Net funds at 1 April 2017		<u>(30,083)</u>	<u>(54,859)</u>
Net funds at 31 March 2018		<u>11,054</u>	<u>(30,083)</u>

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2018

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)- (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act (Northern Ireland) 1964 and the Charities Act (Northern Ireland) 2008.

1.2. Income

All incomes are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as income within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.3. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	20% & 10% reducing balance and 20% & 25% straight line

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2018

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations and legacies

	Unrestricted funds £	Restricted funds £	2018 Total £	Unrestricted funds £	Restricted funds £	2017 Total £
Donations	3,860	-	3,860	9,400	-	9,400
DfC grants - core	-	85,527	85,527	-	85,985	85,985
DfC grants - fitness factory	-	32,189	32,189	-	37,292	37,292
DfC grant - building fees	-	25,743	25,743	-	-	-
Derry City & Strabane District Council grants	-	8,250	8,250	-	15,481	15,481
Big Lottery - Time 2 Choose grants	-	-	-	-	106,997	106,997
EA (formerly WELB) grants receivable	-	4,304	4,304	-	815	815
National Lottery - Awards for All grant	-	-	-	-	8,250	8,250
BBC Children in need grants	-	44,058	44,058	-	30,895	30,895
Other grants receivable	-	3,878	3,878	-	2,415	2,415
IFICN - Time 2 Choose grants	-	18,597	18,597	-	94,964	94,964
DEL grants - fitness factory	-	-	-	-	4,350	4,350
NIHE wages grant - fitness factory	-	17,666	17,666	-	2,334	2,334
	<u>3,860</u>	<u>240,212</u>	<u>244,072</u>	<u>9,400</u>	<u>389,778</u>	<u>399,178</u>

3. Other trading activities

	Unrestricted funds £	2018 Total £	Unrestricted funds £	2017 Total £
Fundraising events	10,058	10,058	5,775	5,775
Fitness factory income	22,614	22,614	23,968	23,968
	<u>32,672</u>	<u>32,672</u>	<u>32,672</u>	<u>29,743</u>

4. Other income

	Unrestricted funds £	2018 Total £	Unrestricted funds £	2017 Total £
Other income	8,057	8,057	7,299	6,739
Rental income	1,920	1,920	8,390	8,950
HMRC employment allowance	3,000	3,000	3,000	3,000
	<u>12,977</u>	<u>12,977</u>	<u>18,689</u>	<u>18,689</u>

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2018

5. Employees

Employment costs	2018 £	2017 £
Wages and salaries	158,270	242,534
Social security costs	10,433	15,193
Pension costs	636	139
	<u>169,339</u>	<u>257,866</u>

No employee received emoluments of more than £60,000 (2017 : None).

Number of employees

The average monthly numbers of employees (including the management committee) during the year, calculated on the basis of full time equivalents, was as follows:

	2018 Number	2017 Number
Management and Administration Staff - Salaried	11	17
Management Committee - Voluntary	13	13
	<u>24</u>	<u>30</u>

6. Trustees' emoluments

The management committee are all voluntary and do not receive any remuneration or expenses in connection with their role on the committee.

7. Pension costs

The company operates a defined contribution pension scheme in respect of the eligible employees who choose to join the scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2018 £	2017 £
Pension charge	<u>636</u>	<u>139</u>

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2018

8. Tangible fixed assets	Long leasehold property	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2017 and At 31 March 2018	23,525	92,252	115,777
Depreciation			
At 1 April 2017	8,861	75,905	84,766
Charge for the year	941	4,628	5,569
At 31 March 2018	9,802	80,533	90,335
Net book values			
At 31 March 2018	13,723	11,719	25,442
At 31 March 2017	14,664	16,347	31,011

9. Debtors	2018	2017
	£	£
Trade debtors and grants receivable	13,712	37,056
Other debtors	3,848	3,106
	17,560	40,162

10. Creditors: amounts falling due within one year	2018	2017
	£	£
Bank overdraft	4,060	47,369
Trade creditors	29,278	6,730
Other taxes and social security	1,803	2,923
Other creditors	14,598	12,158
Accruals and deferred income	12,788	23,710
	62,527	92,890

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2018

11. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2018 as represented by:			
Tangible fixed assets	24,732	710	25,442
Current assets	-	32,674	32,674
Current liabilities	(33,506)	(29,021)	(62,527)
	<u>(8,774)</u>	<u>4,363</u>	<u>(4,411)</u>

12. Unrestricted funds

	At 1 April 2017 £	Income	Expenditure	At 31 March 2018 £
Unrestricted Funds	<u>(12,314)</u>	<u>49,509</u>	<u>(45,969)</u>	<u>(8,774)</u>

Purposes of unrestricted funds

Unrestricted funds are generated to assist with covering the operating and capital costs of the charity that are not funded.

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2018

13. Restricted funds

	At 1 April 2017 £	Income	Expenditure £	At 31 March 2018 £
DfC funded costs	5,344	143,459	(145,300)	3,503
Derry City & Strabane District Council funded costs	852	8,250	(8,461)	641
Big Lottery Funds	1,260	-	(1,174)	86
International Fund For Ireland	278	18,597	(18,867)	8
BBC Children In Need	-	44,058	(44,058)	-
NIHE funding	-	17,666	(17,666)	-
Other Funders	149	8,182	(8,206)	125
	<u>7,883</u>	<u>240,212</u>	<u>(243,732)</u>	<u>4,363</u>

Purposes of restricted funds

DfC funding is awarded to the charity in the form of grant aid to assist with covering the wages and running costs of the organisation. The accounts include core funding grant aid of £85,527 from DfC together with the related matching expenditure. The accounts also include separate funding of £32,189 relating to revenue costs of the fitness factory project and a further £ 25,743 of funding to cover other professional fees relating to the rebuilding project. As at 31 March 2018 current assets include DSD grants owed of £12,212.

Derry City & Strabane District Council provide funding to assist with costs associated with the welfare rights and other services and projects run by the charity. The March 2018 accounts include £8,250 of revenue costs grant aid from the district council together with the related matching expenditure. As at 31 March 2018 current assets include a grant balance owed of £1,500 due from the council.

The International Committee of the Red Cross provided funding to assist with meeting the programme and operating costs of the charity. The March 2017 accounts include no grant income but expenditure includes £107 of depreciation relating to assets previously funded. As at 31 March 2016 this funding had finished and there are no deferred income balances remaining relating to this grant aid.

The Big Lottery Fund awarded three years funding to the Time 2 Choose project and this funding finished in early 2017.

The International Fund for Ireland awarded funding for the Time 2 Choose No 2 project finished in June 2017. The March 2018 accounts include £ 18,597 of income from IFI for the programme together with the matching related expenditure.

BBC Children in Need have provided grant aid funding to assist with covering the wages costs of three employees. The March 2018 accounts include £44,058 of grant aid recognised together with the related matching expenditure from the total funding of £50,862 that was received during the year. As at 31 March 2018 current liabilities include deferred income of £9,538 (2017: £2,733) that will be recognised in the next accounting period as the related expenditure is incurred.

During the March 2017 year NIHE awarded £20,000 of funding to assist with covering the wages costs of 1 employee in the fitness factory for one year. The March 2018 accounts include income of £17,666 (2017:£2,334) relating to that funding together with the related matching expenditure.

Various other funders provide funding to the charity to assist with meeting operating costs.

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2018

14. Contingent liabilities

Grants received by the charity could be refundable in the event that the terms and conditions for receiving the monies as laid down in the letters of offer are not complied with.

15. Transactions with the management committee

There were no transactions with members of the management committee during the March 2018 year however March 2017 figures included a contribution of £4,000 received from Jackie O'Reilly, a member of the management committee and the charity's treasurer.

16. Controlling interest

The charity is controlled collectively by the management committee.

17. Gross cash flows

	2018 £	2017 £
Returns on investments and servicing of finance		
Interest paid	(1,273)	(2,793)
Capital expenditure		
Payments to acquire tangible assets	-	(5,946)

18. Analysis of changes in net funds

	Opening balance £	Cash flows £	Closing balance £
Cash at bank and in hand	17,286	(2,172)	15,114
Overdrafts	(47,369)	43,309	(4,060)
	(30,083)	41,137	11,054
Net funds	(30,083)	41,137	11,054

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2018

19. Going concern

As has been stated in the report of the management committee, grant aid funding from the Department for Communities was renewed up to 31 March 2019. Furthermore the financial assistance from the BBC Children in Need which was renewed in June 2016 for a further 3 years and also covers wages costs of 3 staff up until June 2019. The charity has reported a small surplus for the March 2018 year following on from the significant deficit in 2017 and the management committee continue to take steps to generate new income streams to cover that deficit. If the charity is unable to obtain new funding, reduce the level of unfunded expenditure and at the same time generate new significant sources of income it will be difficult for the charity to be able to continue as a going concern. The Management Committee are however confident that they will be able to address both the need for new funding and also significantly reduce the amount of unfunded costs. Based on the current funding offers and management committee's confidence that they will be able to secure new funding and reduce costs the accounts have been prepared on the basis that the charity will continue as a going concern basis. In the event that core funding was not renewed or new funding was not secured then the going-concern status of the charity would be called into doubt.

Rosemount & District Welfare Rights Group

The following pages do not form part of the statutory accounts.

Rosemount & District Welfare Rights Group

Detailed statement of financial activities

For the year ended 31 March 2018

	2018		2017	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Donations and legacies</i>				
Donations		3,860		9,400
DfC grants - core		85,527		85,985
DfC grants - fitness factory		32,189		37,292
DfC grant - building fees		25,743		-
Derry City & Strabane District Council grants		8,250		15,481
Big Lottery - Time 2 Choose grants		-		106,997
EA (formerly WELB) grants receivable		4,304		815
National Lottery - Awards for All grant		-		8,250
BBC Children in need grants		44,058		30,895
Other grants receivable		3,878		2,415
IFICN - Time 2 Choose grants		18,597		94,964
DEL grants - fitness factory		-		4,350
NIHE wages grant - fitness factory		17,666		2,334
		<u>244,072</u>		<u>399,178</u>
<i>Other trading activities</i>				
Fundraising events		10,058		5,775
Fitness factory income		22,614		23,968
		<u>32,672</u>		<u>29,743</u>
Total incoming resources from generating funds		<u>276,744</u>		<u>428,921</u>
Other income				
Other income		8,057		6,739
Rental income		1,920		8,950
HMRC employment allowance		3,000		3,000
		<u>12,977</u>		<u>18,689</u>
Total incoming resources		<u>289,721</u>		<u>447,610</u>

Rosemount & District Welfare Rights Group

Detailed statement of financial activities

For the year ended 31 March 2018

Resources expended

Costs of generating funds:

Wages and salaries	158,270	242,534
Employer's NIC	10,433	15,193
Grants - Staff - Pension costs	636	139
Operating Lease and Equipment Rental	1,071	364
Grants - Establishment - Rent	22,900	38,130
Establishment costs: Rates and Water	230	1,512
Establishment costs: Light and Heat	14,792	15,943
Establishment costs: Repairs and maintenance	7,764	2,581
Establishment costs: Insurance	4,084	4,772
Motor and Travel Costs	2,982	5,497
Accountancy Fees	3,020	3,490
Grants - Professional - Legal fees	400	-
Telephone and Related Costs	4,522	5,210
Printing, stationery & computer consumables	1,716	1,684
Advertising and Promotion	50	1,265
Depreciation Property	941	941
Depreciation Fixtures and Equipment	4,628	6,091

238,439 345,346

Activity expenditure

Projects and other direct costs	13,818	96,983
Project costs - Fitness factory	11,047	9,805
Project costs - Rebuild	24,478	-
Volunteer Expenses	300	4,494

49,643 111,282

Total cost of generating voluntary income

288,082 456,628

Fundraising trading:

cost of goods sold and other costs

Total costs of generating funds 288,082 456,628

Rosemount & District Welfare Rights Group

Detailed statement of financial activities

For the year ended 31 March 2018

	2018 £	2017 £
Charitable activities		
Miscellaneous office expenses	347	1,248
Interest & charges - Bank loans & overdraft	<u>1,273</u>	<u>2,793</u>
	1,620	4,041
Total other costs	<u>1,620</u>	<u>4,041</u>
Net income/(expenditure) for the year	<u>19</u>	<u>(13,059)</u>

Rosemount and District Welfare Rights Group

Northern Ireland - Charity number 102878

Annual report

Trustees Annual Report

Charitable objects

The charity is established for the benefit of the community in Northern Ireland by the advancement of education and the relief of poverty, sickness and distress and any other charitable purpose and in particular, to provide in Rosemount and surrounding district legal services and welfare rights information to people, who because of their lack of means, could not otherwise afford such services.

Details of Constitution

(See Attached)

Financial Review

The financial statements for the year ended 31 March 2018 show total income of £289,721 (2017: £447,610) and total expenditure of £289,701 (2017: £460,669) resulting in a net surplus of £20 (2017: deficit £13,059). As at 31 March 2018 the balance sheet shows a net deficit of funds of £4,411 (2017: deficit £4,431).

We are in a stable financial position at the moment and are projected to remain so for the foreseeable future. Financial input from core sources such as DFC and renewable grant aid from other charitable bodies remain in position. On top of this we have just received grant aid to completely rebuild our existing Centre with support from DFC and DCSDC. When completed the new building will greatly enhance our ability to meet our charitable purposes.

Administrative Details

Structure, governance and management

Governance

The organisation is a charity that is governed by a written constitution. It is recognised as a charity by HM Revenue & Customs (reference X27676) and it's Northern Ireland Charity Commission number is NI102878.

Membership & Structure

All persons living in the area of benefit aged 18 or over shall be eligible for membership of the group. The membership of the group will consist of a maximum of 15 members.

Membership Fees

All members of the group shall pay a membership fee of £5 per annum payable on acceptance.

Rotation of Membership *Two members, to be determined by lot, shall voluntarily retire every 3 years. Retiring members shall be eligible for re-election.*

We have attached for your information a schema (**appendix 2**) outlining the activities and groups with which we are associated and an overall management structure operating under the control of our Management Committee.

Public Benefit Statement/Declaration

Rosemount & District Welfare Rights Group strive to ensure that they provide public benefit. The principle objective of the charity is to encourage the advancement of education of the people in the local area and to assist them by providing them with support and welfare and legal advice that they would otherwise not be able to afford. As well as providing welfare rights advice to the people in Rosemount, the charity also runs a number of other programmes aimed at engaging with the residents of the area and seeking to tackle the problem of anti-social behaviour that occurs locally. It does this by providing advice to the residents as well as by organising activities for the young people who would otherwise become involved in anti-social behaviour. Rosemount & District Welfare Rights Group has since its inception tried to provide an array of services and interests to benefit the local community. The charity's motto is "Unity of Purpose, Encouragement of Diversity" and it is with this as their ethos that all users of the charity work together in their own interests and in support of others in the local community. The

charity has now established itself as a thriving community hub, used and appreciated by everyone in the area. The local community now feel that they have a resource which can provide for their needs and over which they have ownership. Through the work of the charity community cohesion is redeveloping and people in the catchment area feel more secure and less isolated.

To go into greater detail we provide the Outer West Neighbourhood Renewal Partnership Board, DFC and all relevant charities and statutory agencies with a breakdown of participant figures, activities and outcomes relating to all of our network groups.

Description of activities and achievements during the year that specifically relate to the furthering of the charity's purposes for the public benefit i.e. public reporting.

Rosemount District Welfare Rights Group Is based at Rosemount Resource Centre. Rosemount and wider district has high levels of poverty, unemployment and lack of economic activity. The group also rent 2 properties within 1 mile of the Centre to house a health and wellbeing project (Fitness Factory), an after-schools club (Bluegrass) and a youth at risk, parent support and community mediation project (Time 2 Choose). The Group run an additional youth project at its main Centre for youth diversional activities. The main Centre houses an advice Centre and a legal access project. These projects help to address poverty, lack of social empowerment, help regarding disability and difficulties accessing expert benefit and legal advice. We also regularly lobby for promotion of Human Rights and Economic and Social Rights for our beneficiaries. The benefits that flow from the organisational purpose/s being carried out Rosemount and District welfare rights provides a benefit to the public by the provision of a community hub (Rosemount Resource Centre). The Centre runs various projects to include a Welfare Rights Project where members of the public can have appointments with qualified welfare rights officers to seek confidential advice on social security, tax credits, employment, housing and student matters. This service benefits clients in providing sound up to date advice which may alleviate situations of poverty. The service also provides advocacy on behalf of clients who would not normally be able to seek advice elsewhere due to their disability, geographical or financial constraints. The welfare rights service is free to the public, it is only the clients themselves who may have a private benefit in the form of access to social security benefits/ adequate housing etc. The Centre runs a Legal Access project where members of the public can access a solicitor at no charge to themselves. This project is enabled by a waiver from the Law Society Northern Ireland that in turn enables a solicitor to provide advice and assistance on social security appeals, housing matters, consumer matters and debt advice. This benefits the public by giving access to expert legal advice, the community base of this project gives widespread access to justice by providing legal advice in a friendly setting. The legal access project also provides relief of poverty by helping clients to manage their monetary affairs more effectively and gives them a voice in the daunting world of law and fundamental and secondary rights. The Centre runs regular level one courses in computers/IT/Arts/Driving Theory etc to empower members of the community to increase employability and build social and soft skills. These courses as well as an IT suite are open to all members of the public and are most frequently used for courses, job search and CV and job applications. These facilities and courses are open to all members of the community. The Centre runs a health and wellbeing programme, based primarily at our community Gym, the Fitness Factory. The provision of an early years programme through Treehouse Crèche at the Centre benefits 50 under 5s and their families by providing affordable childcare and a structured programme of activities. This is monitored by the western trust early years team. Children of primary school age and their families benefit from the Bluegrass after schools club. Bluegrass provide community based after school and school holiday childcare provision through structured activities. Rosemount Youth Forum based at the Centre provides specialist youth work activities to secondary aged school children in the Rosemount area. The benefit to clients and their families include having threats lifted enabling those at risk to remain in their home city free from the threat of violence. Clients are also offered counselling and diversionary programmes to improve their prospects and increase self esteem Older people in the community benefit from 2 projects that run at the Centre, Cnoc Na Ros older men's club and Our Generation 50+ programme. Both projects cater specifically to men and women over 50 years through various programmes and meet up at least once a week for bingo and info talks. Both clubs are open to the general public. There is no potential harm related to any of these purposes being carried out. Rosemount and District Welfare Rights have both Public Liability and Employers Liability Insurances. All

staff are trained in first aid and child and vulnerable adult protection. There is no private monetary benefit to anyone in the organisation apart from grant funded staff.

The main achievements this year has been the demolition and reconstruction of our new premises together with the continuing expansion and use of all of our services. To go into greater detail we provide the Outer West Neighbourhood Renewal Partnership Board, DFC and all relevant charities and statutory agencies with quarterly breakdowns of participant figures, activities and outcomes relating to all of our network groups. Our Centre has been involved in a range of activities supported by social services, peace iv, youth justice, legacy issues and issues arising from austerity and benefit cutbacks. All activities have been reported in the local media.

Appendix 1

ROSEMOUNT & DISTRICT WELFARE RIGHTS GROUP

CONSTITUTION

1. NAME

The group shall be called Rosemount and District Welfare Rights Group (hereinafter called the Group)

2. OBJECTS

2.1 The Group is established for the benefit of the community in Northern Ireland by the advancement of education and the relief of poverty, sickness and distress and any other charitable purpose and in particular, to provide in Rosemount and surrounding district in County Derry legal services, and welfare rights information to people, who because of their lack of means, could not otherwise afford such services.

2.2 In furtherance of the above objects but not further or otherwise the Group may:

- (i) Assist individuals and groups to understand their rights as stakeholders in society.
- (ii) Enable individuals and groups to access such support as necessary for their needs
- (iii) Provide or access classes, information, training or other appropriate learning.
- (iv) Undertake or facilitate the representation of either individual or community issues to the relevant statutory, private or public bodies.
- (v) Promote, encourage and undertake research and surveys, and publicise the results.
- (vi) Recruit. Train and employ volunteers for the furtherance of the above projects.
- (vii) Raise and accept money by way of grants, donations, bequests, legacies or other lawful method and give, donate or disburse grants of loans to such related organisations, as are by law deemed charitable PROVIDED that in the exercise thereof the Association shall not engage in any form of permanent trading.
- (viii) Purchase, take, lease or in exchange, hire or otherwise acquire any property and any rights and privileges necessary for the attainment of the said objects and construct, maintain and alter any buildings or edifices so necessary as fore said.
- (ix) Employ and pay any person or persons organise and carry out the work of the Association and make all reasonable and necessary provision for the payment of remuneration to employees.
- (x) Co-operate to such extent as may be necessary with statutory authorities and voluntary organisations in the furtherance of the above objects or any of them.

- (xi) Establish a centre or centres in furtherance of the above projects.
- (xii) Encourage, facilitate and assist development, co-operation and co-ordination of such interest groups, projects and organisations, as may be furtherance of the above objects.
- (xiii) Do all such other lawful things that are necessary for the attainment of the said objects.

3. MEMBERSHIP

- 3.1 All persons living in the area of benefit aged 18 or over without distinction of nationality, religion or political affiliation shall be eligible for membership of the Group.
- 3.2 The committee referred to hereafter shall by regulation prescribe the conditions for membership and shall make regulations for the admission to and termination of membership PROVIDED THAT any member effected by a proposal to terminate their membership shall have the right to state a case against such proposal.
- 3.3 The membership of the Group will consist of a maximum of 15 members.
- 3.4 All members of the Group shall pay a membership fee of £5.00 per annum payable on acceptance.
- 3.5 Rotation of membership: Two members, to be determined by lot, shall voluntarily retire every 3 years. Retiring members shall be eligible for re-election.
- 3.6 New members: Any eligible persons wishing to forward themselves for election to the Group must be proposed and seconded by a member of the existing committee or by 1 or both of the members voluntarily standing down.
- 3.7 No application for membership will be valid unless submitted in writing to the secretary, clear 60 days before The Annual General Meeting.
- 3.8 At all other times an application in writing for membership should be submitted 14 days prior to The Management Committee Meeting.

4. MEETINGS

4.1 Annual General Meeting

The Annual General Meeting shall be held at such time not being more than 15 months since the previous Annual General Meeting, and place as the committee shall determine.

4.2 The business of the Annual General Meeting shall be:

- (i) To receive and approve reports on the activities of the past year from the members of the committee.
- (ii) To receive and approve the audit accounts of the Group.
- (iii) To appoint accountant
- (iv) To elect the officers and committee according to such nomination and voting procedure as the Group may from time to time determine.
- (v) To deal with resolutions and such other matters as the committee and members shall have notified.

4.3 Other meeting of the Group shall be called General Meetings (or in the case of alteration of the constitution or dissolution of the Group) Extraordinary General Meetings, and shall be called not less than 14 days notice to members.

4.4 Extraordinary General Meetings

The committee shall have the power to call a General or Extraordinary General Meeting, and shall be bound to do so 21 days of receiving notice in writing signed by not less than 10 members. The business to be transacted must appear on the AGENDA, and no other business discussed.

5. MANAGEMENT

5.1 Except as provided otherwise in this constitution, the Group shall be managed by a committee, consisting of a Chairperson, Secretary, Treasurer, Assistant Secretary, Assistant Treasurer and Training Director to be elected by and from amongst the members present and voting at an Annual General Meeting.

5.2 The committee so constituted shall have the power to co-opt further members PROVIDED THAT the number of co-options shall not exceed 1 third of the total membership of the committee.

- 5.3 The committee shall meet for the conduct of business, as they see fit, but in any event shall meet not less than twice a year.
- 5.3 The Committee members shall serve for one year and shall stand down at the Annual General Meeting. They shall be eligible for re-election to the committee.

6. FUNCTIONS OF THE COMMITTEE

The Committee may inter alia:

- (a) make such regulations as they consider appropriate for the efficient conduct of their and the Groups business.
- (b) appoint all such staff as they may consider necessary, and on such terms as to duties and remuneration as they may determine. Employees of the Group shall not be eligible to serve as members of the Committee.
- (c) Establish subcommittees, consisting of members of the Group or other persons and shall determine their terms of reference, membership and duration. All such sub-committees shall make regular reports on their work to the Committee.

FINANCE

- 7.1 All income of the Group, wheresoever derived, shall be applied to the charitable purposes of the Group and to no other purpose PROVIDED THAT nothing herein contained shall prevent the payment of legitimate out-of-pocket expenses to members of the Group engaged upon the approved business of the Group.
- 7.2 The financial year of the Group shall run from 1st April to 31st March.
- 7.3 The Committee shall open a bank account or accounts in the name of the Group and shall specify those members of the Committee (being not less than two members of the Committee) authorised to sign cheques on behalf of the Group.
- 7.4 The Committee shall authorise the keeping of proper books of account, and shall designate responsibility for the preparation of an annual Statement of Account for submission to an Annual General Meeting.

8. ALTERATION OF THE CONSTITUTION

This constitution shall be altered only by a majority of two thirds of members of the Group present and voting at an Extraordinary General Meeting called at not less than 14 days notice

to members for that purpose. PROVIDED THAT no alteration shall be approved which would cause the Group to cease to be a charity at law.

9. DISSOLUTION

9.1 If on the grounds of expense or otherwise the Committee shall decide upon the dissolution of the Group, a resolution to dissolve shall be considered by an Extra-ordinary General Meeting called at not less than 14 days notice to members for that purpose.

9.2 The Group shall be dissolved only by a majority of two thirds of members present and voting at such a meeting.

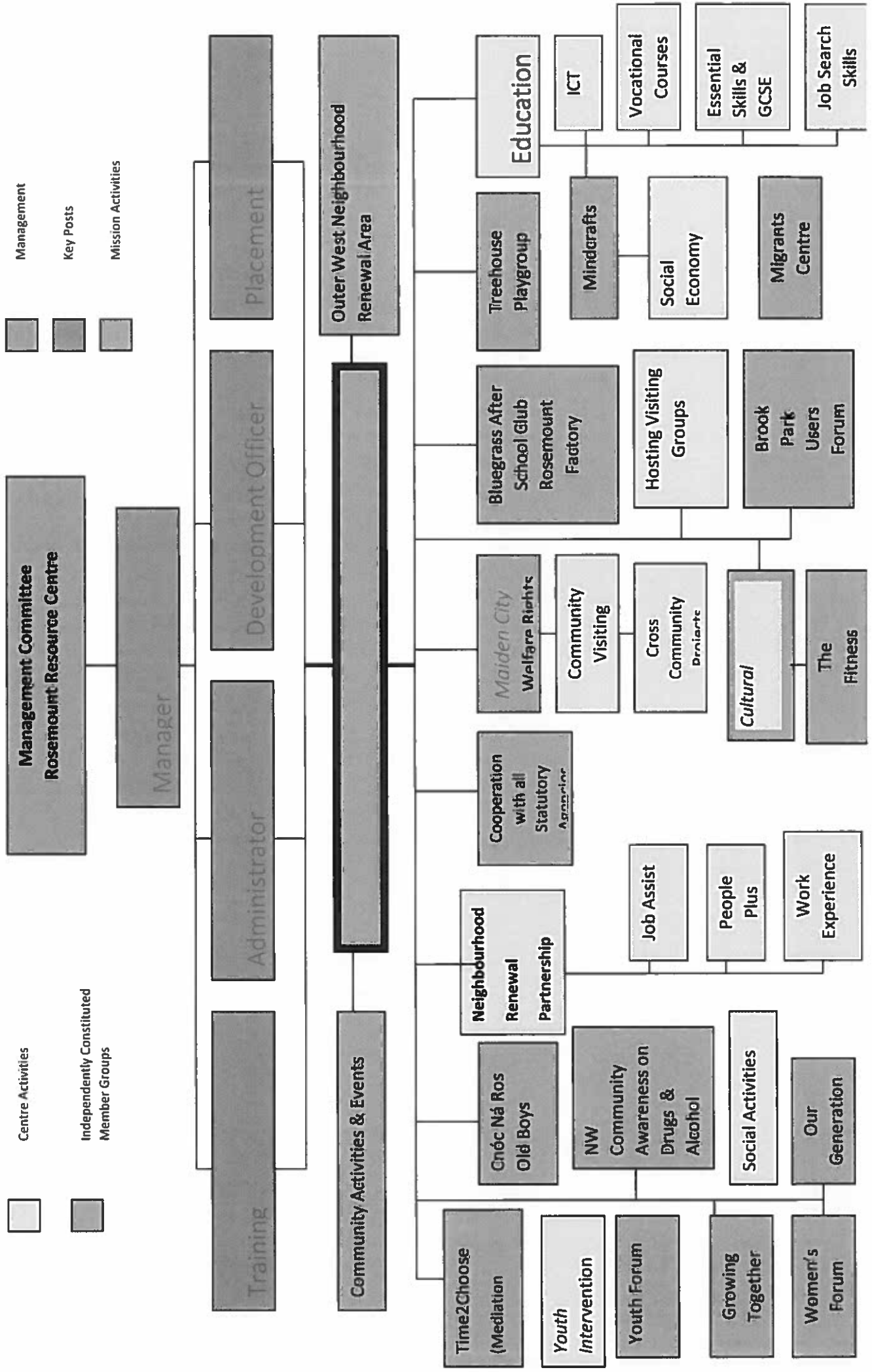
9.3 Following a decision to dissolve, the assets of the Group shall following satisfaction of all debts and liabilities, be transferred to one or more charitable associations having objects similar or related to those of the Group, as determined by simple majority at such meetings.

Adapted. 12 November 1998

Signed by: Chairperson: Sean Young

Secretary: Seamus Harkin

Appendix 2



Rosemount and District Welfare Rights Group

Northern Ireland - Charity number 102878

Annual return

Appendix 3

Rosemount & District Welfare Rights Group

Independent examiner's report to the charity trustees (management committee) on the unaudited financial statements of Rosemount & District Welfare Rights Group.

I report on the accounts of Rosemount & District Welfare Rights Group for the year ended 31 March 2018 set out on pages 2 to 17.

Respective responsibilities of the management committee and independent examiner

As the charity's trustees (management committee) you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the charity's trustees (management committee) concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

.....
Shaun McGinty & Co
Chartered Accountants
Independent examiner
44 Woodbrook
Derry
Northern Ireland
BT48 8FF
Date: 24 October 2018
Page 6

Rosemount & District Welfare Rights Group

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Shaun McGinty & Co
Chartered Accountants
Independent examiner
44 Woodbrook
Derry
Northern Ireland
BT48 8FF

Date: 24 October 2018

Accounts

Please note

Charity Accounts are contained in Auditors report.

Rosemount and District Welfare Rights Group

Northern Ireland - Charity number 102878

Annual report

AGM Rosemount Resource Centre 2nd November 2017

Apologies: Marie Mooney and Seamus Harkin

Attendance:

The meeting was opened by Eileen Kivlehan Chairperson as the Secretary Seamus Harkin was ill and unable to the meeting the minutes were not able to be read. Sean Boyle assistant secretary to minute the meeting.

The managers' report: Tommy McCourt the resource centre's manager gave a verbal report.

(See attached written report)

1 Thanking staff for their dedication and hard work they carried out over the past year especially those staff who carried on working even though funding had ceased for their projects.

2 **Time to Choose** it was hope to get the project supported financially by the statutory services and no longer depend applying for funding as a voluntary project. Time to choose has been praised by the Social Services, Base 2 and the NIHE for the work they carry out on behalf of their clients and interventions and bringing about some stability to those they work with. John Donnelly has continued to head up the work though presently without funding or pay since June. John gave a brief account of the work with schools, young people and the issue of drugs and his work with statutory agencies'

3 **Play Group** Based in the centre is self -sustaining and able pay it's staff and meet the day to day running costs. Jackie and staff were thanked by the manager for the excellent service they provide.

4 **Blue Grass** play group again are able to be self -sustaining paying staff and meeting the day to day running of the project.

5 **Gym.** The gym is being well used and the numbers using it is growing it is also self-sustaining.

6 **Extension and Refurbishment.** The DSD is funding the refurbishment with £900,000. The building plan will be L shaped but the floor space will not be

increased in size but the new layout will be an improvement making better use of the floor space (layout of present rooms and offices).

6 DSD. The DSD will fund the architect and have requested additional funding maybe sought from the Derry City council as they were presently funding refurbishing of council centres and 2 non council properties/community agencies. (Ballymagroarty and the Glenn) The council have refused the request for funding on the grounds Rosemount Resource Centre was not council property. It would appear they have already broke with this and set a precedent in regards to the 2 projects above. There is still ongoing discussions with the centre manager and council.

7 Welfare Rights. The centre has been operating its welfare rights service with no funding since the city council withdrew this. This has been a cause for great concern as the centre has been inundated with request for help due welfare reform and the austerity people are now facing. With the soon introduction of Universal Credit in Derry there is real concerns for the service meeting the needs of the people.

8 John Donnelly was congratulated in his new role as chairman of the Outer West.

9 Dalton brought up two issues:

A Play centre in Brooke Park play facilities such as swings still not accessible for children with disability to enjoy.

B Rental of premises. Several times per year the Rosemount Recourse Centre request the use of the Brooke Park Centre. It seems unfair that the council is charging the Resource Centre when the events they organise at Brooke Park are serving the local community. This should be viewed as enhancing Brooke Park and the councils work with the local community and being accessible to all.

10 Halloween. Great success with families visiting the Halloween display in the ground of the Recourse Centre. The display was well done and attracted many visitors and was shared between two venues Rosemount and Creggan Collective.

11 Treasures Report. The centres accountant (Sean McGinty) read the accounts and expressed thanks to Sandra and Jackie who manage the centre finances for a well done job.

12 Election of Committee: After this report the committee stood down to while an election took place to either re-elect or elect members to the vacant positions. It was agreed unanimously to re-elect the committee for another term.

13 AOB New committee member proposed Dee Dunne

Proposed by Dalton

Seconded by Gavin

This was carried unanimously.

The chairperson Thanked Tommy and the Staff for the work being carried out on behalf of the Rosemount Community and all who have used the centre from other areas. Thanks was also given to the committee for their support.

At this the meeting was brought to an end.

Rosemount Resource Centre

(ROSEMOUNT & DISTRICT WELFARE RIGHTS GROUP)

Staff & Funding

Manager DSD

Development DSD

Administrator DSD

1 fulltime youth worker Funded Children in Need

2 part time youth workers

1 receptionist

2 welfare Rights officer

1 part time training coordinator

1 in house solicitor

1 part time councillor

1 part time mediator

1 Youth co coordinator (Funded by International Red Cross

7 youth workers Time2choose project funded National Lottery & International fund for Ireland

1 clerical funded international Fund for Ireland

3 full time and 9 part time childcare workers

1 Fitness co coordinator for community GYM

Training

Childcare placement for NWIFHE

Placements Derry Youth Community Work shop

Strengthening Families qualification & Training

Placements foreign students Foyle language on hands training

CSR card

Child Protection

Welfare Rights

First Aid

Mediation

Law

Childcare

We are sustaining and creating childcare places 83/72 children per sessions have been created and sustained in both of our Childcare providers, Treehouse Crèche which caters for 48 children age 2-4yrs and the Bluegrass After school Club which caters for 24 children 4-12 yrs. at each session, but have 34 children on their registrar. Both of our childcare provides offer an affordable professional services in an area of disadvantage. Both childcare services are part of the mapping exercise being carried out in the Outerwest NRA
As a result of sustaining 84 childcare places we are able to sustain 3fulltime posts and 9 part time posts.

Both of the childcare providers have a waiting list

Drugs & Alcohol Support

This project has to offer support for all participants along as they require it, our support group regularly meets and is always there when any need arises, either with a listening ear or to signpost.

In this period 7 people have used this service.

People misuse of drugs that needed medical assistance

Referrals for alcohol abuse

Receiving counselling funded by us

We are only able to provide this service due to the commitment of our volunteers

Community safety

All of the below have been carried over from the previous years and will continue as

Community safety is a high priority within the OW action plan.

1 community safety initiative in conjunction with the PSNI & NIHE (installation of security cameras)

2. We have been instrumental in implementing warden scheme in conjunction with the CSP/CRJ

3. We have developed actions against anti-social behaviour involving youth, residence councillors and PSNI. And secured funding for 3 posts.(on the streets at the week end)

4. We are still heavily involved in the project alley gating securing fencing in residential alley ways and lanes working with DCC, NIHE, DSD, PSNI and community

5. Community safety clinic in operating out of our premises once a week,

We have taking action along with the relevant bodies to address anti-social behaviour. We are now establishing an neighbourhood watch with both older and younger residents in conjunction with the PSNI with the aim to tackle anti-social behaviour

Citywide community safety initiative has now been implanted in our area,

Community safety clinic in operating out of our premises once a week, this allows the local community to speak directly to the wardens with concerns re anti-social behaviour or criminal acts. The community also report their concerns of Anti-social behaviour to the RRC and we the act as an intermediary and speak to the appropriate political, statutory and community organisation.

We are now in negotiation with DCC, NIHE, CRJ and many community safety initiatives across all NRA to come up with solution to make our community safer. The Outerwest Community Safety forum meets once a month, and addresses all aspects of community safety.

We are now in the process of designing and planning a application that with all relevant community and political groups, the private sector and the public sector to develop a programme that will target all areas of anti-social behaviour

Our Application to the national Lottery has been successful and so has are application to the international fund for Ireland, One of the objectives of the project Time2choose is to tackle antis social behaviour.

As part of the research on what we aim to do with have been communicated and discussing the project with various groups and organisation and as a result of these meetings we have now secured a partnership with the committee of the International Red Cross.

Programmes & Activities

Personal and Social development projects are ongoing within our organisation as we see these as a need of our beneficiaries to enable then to take an active involvement in their community. Have people have benefited from our projects that promote personal and social development. The Projects range from capacity building/personal/social development classes, to educational to Health to dance , painting/arts and crafts, stress management Welfare rights, and Music

Our welfare rights programme has now 4 outreach workers operating in the OUTERWEST NR, and City Wide

The demands in our service are continually increasing.

Activities and Beneficiaries/Participants

Due to the increase on outer services and the development of new project we now rent premise at Rathmore Business Park.

This space hosts 5 new projects.

Nearly 5000 people have benefited for our services and have participated in one or more of our activities

Welfare Rights clients seen on this period over 1000 issues

Brooke Park Forum - community soccer -

Multi skills -

Health and Safety at Work -

Yoga Classes -

Self Defence

Handling Stress -

Bus Trip Portrush -

Conflict Resolution

MindCrafts ongoing -

Design and Implement Garden Renal Unit -

Youth Care - mentoring for Success -

Youth Care - mentoring Community Leadership -

Positive citizenship -

Historical Trip to Dublin -

Dance and Movement –

MindCrafts -
Challenge For Youth -
Head Massage - relaxation -
Positive Citizenship -
Youth residential WELB
2 Youth residential
Outdoor pursuits 14 years and above 4 wks
Outdoor pursuits 14 years and under 4 wks
4 week dance Class
5 day soccer school
5 week Bowling Family male tournament
Fishing Trip family male
Community social outing
Community Festival & sports Day
Fest In The West 1
Rise & Shine Boot Camp 6.30am -9.45am 2 mornings a week
Ladies Circuit Training 8 weeks 23
Male indoor football & Circuit Training
Swimming
Rosemount Boxing Club 19 new members
Job search
Advocacy Law centre Belfast
Rights of advice worker
Employment
Debt Advice
Teaching Preparation for Working Life youths
Green Care Legal Advice 26
Physical Fitness & Nutrition
Family conference
Bowling Alley
Celebration of Youth Photography Pitchers
Puppeteers Shows 69 Children
Magic Show
Handling Stress -
Bus Trip Belfast -
MindCrafts ongoing -
Youth Care - mentoring for Success - 16 people - all female
Youth Care - mentoring Community Leadership - 12 people - all male
Challenge For Youth - 23 people
Head Massage - relaxation - 19 people
Rise & Shine Boot Camp 6.30am -9.45am 2 mornings a week 39
Facilitation/Art Project Story of our Murals
WELB section 75 Training 12
Derry Youth Teen for Culture (Nigel Gardiner) 24 part residential
GSCE revision class 6
200 people (03/10/14) United Community against Drugs Conference Tower Hotel
Celebrating youth event 12/12/14 50 attendees
Thanks giving dinner catered for over 250 older and vulnerable people
Approximately 280 people from the community were involved and participate in a
community thanksgiving celebration held in Brooke Park Activity centre November.(The

reasoning behind this is get the community to come together and achieve what truly Matters without the high level costing.

Served a 3 course hot meal

Protestant people from the waterside who lived in Rosemount attend

Younger people hand delivered and gave personal invitation making 2 visits.

Women and men cooked and prepared all the food from scratch in their own homes.

Young people served the older people their food,

Women plated up the food.

Irish traditional Music

Christ Church Organist & singer

Rosemount PS school children for the

Winter wonderland This event brought 260 children and their families to celebrate the wonder of Christmas, it gave them an opportunity to see Santa, and all his helpers, to listen to live music blasting out Christmas songs and have fun in the lead up to Christmas. Over 60 volunteers will make this event possible

150 food hampers where delivered to vulnerable people in the community the hampers where donated by local people, Simon Community, Derry Donegal Christian Fellowship, CNP, St Josephs Secondary, Sure Start,

Toy appeal 68 families along with statutory/ charities such as Social services, women's Aid where helped by the kind generosity of the wider public.

10 winter packs delivered to vulnerable young men

31 vulnerable men received shoe boxes with personal care products.

Memorial tree event Outerwest 100

Youth at Risk intervention (Time2Choose Project) individual cases that has been referred to us by either walk-ins or outside agencies. Circumstances surrounding each individual client is different they range from homelessness, anger issues, and welfare rights to paramilitary groups issuing threats due to their anti-social behaviour.

1000 Hours of counselling has been provided to 13 people

Fitness Factory

47 people are participant in the Rise & Shine Boot camp project, 4 session a week Mon & Fri 6.30 am & 9.45 am

23 women doing Circuit Training

22 men are training to compete in a white collar boxing tournament

199 people have completed their induction to the gym I and have signed up as member

26 new members have enrolled with the Rosemount Boxing Club

The Fitness Suite also host groups moved from Sparta due to refurbishing

Pop/hip hop Dance Class, Oxford Football Club, Doire Colm Cille, Jiu-jitsu, Karate, and Weight lifters

Volunteers

Over a 180 are now registered with us.

Sample of Meetings attended by staff & volunteers

Outerwest Themes Meetings
Outerwest Board Meeting
Physical Renewal Meeting
Community Safety Forum
Health Board Meeting
Community Renewal
Childcare Forum
Bon Fire
Managers Meeting
Management committee
CFNI re IFI
CNO Tony Doherty anti-social behaviour
International Fund for Ireland
National Lottery
Democracy Belfast inter community consultation
CSM & IRSP community issues
Welfare rights team
CFNI international fund for Ireland
Local resident's development
CEL potential hire of premises
Garvin O Doherty Networking / investment
Youth Forum local residents
Staff Meeting
National Lottery
National Lottery Funding
CFNI re IFI grant
BHCP winter Programme
Drink Think Outerwest drink and drugs awareness week
Carol Stewart, community Relations Shared future building.
Tommy Mc Callion
Calms re services and facilitators for time to choose project
Portraits of our city
Volunteers meeting re Thanksgiving
Joanna Boyd DCC & Katherine Cooke FWIN women's strategy
20/20 project
OFMDFM Childcare strategy women's Centre
Awards for All meeting
WRDN/ Women's Centre Margaret Logue
CALMS OFMDFM
Community Relations Council Belfast potential funding
Rutledge re placements
Meeting with play board
NWFHE
Training Inland Revenue
Job Assist

Every Friday placement Job Search (Outerwest

Organisation

This project provides a core management and development team within Rosemount Resource Centre which functions as an umbrella organisation representing the combined community infrastructure within the Rosemount area.

The Project is entitled, 'The Core Development Unit' and through this project provides ongoing management, resourcing, co-ordination, liaison with Statutory's and V&C organisations, support and development of existing programmes and planning new programmes and services.

The project undertakes all the necessary research, co-ordination and development work in partnership with Outer West groups to ensure the continuation of an effective Outer West Neighbourhood Partnership Board and the delivery/implementation of the Outer West NP priorities identified in the NR Action Plan.

Our Core Development Unit comprises of a Manager, Development Officer and an Administrator. (currently funded by DSD through the NR Investment Fund).

Rosemount & District Welfare Rights Group (R&DWRG) are based in the Rosemount Community Centre where they employ **33** staff **and 40 volunteers** to meet the needs of the residents in this NR Area.

The Centre houses the following staff-

Apart from our Manager, Development Worker and Administrator as detailed above we also have the following - -

5x paid posts- P/T Receptionist, FT 2 Welfare Worker, 1 in house Solicitor (FT) and 1 Training coordinator(PT) Both the Receptionist & Training Coordinator are paid through the organisation themselves by Income Generated through Donations/ Employers Payment Allowance(HMRC) and Fund Raising plus Welfare Worker funded by DCC).

3 x paid posts funded by Children in Need (1FT & 2PT) and 3 volunteers working with youth.

4 x paid staff in the Bluegrass Playschool (After Schools 1FT & 3 PT)) and 7 paid staff in the Treehouse Crèche (2FT & 5PT2-4 yr olds) (These staff are paid through Income generated through service charges and fundraising and donations). 72 children in total availing of these services per day. (Waiting list for places).

8 people are employed (7 FT& PT))in our Time2Choose project post funded by International Red Cross, National Lottery and International Fund for Ireland.

2 x paid youth employed under **yes** programme

2 x volunteers working directly for R&DWRG (P/T Reception and Cleaner).

6 x volunteers working in the Welfare Rights Department (trained in Information and Advice giving).

4 volunteer work with our youth group

3 volunteer work with our history project

15 volunteers are involved in Our Give it back project (example doing gardens, Christmas hampers, toy appeal)

3 x volunteers working in the Men,s Group

5 x volunteers working in the Women's Group

We are currently waiting on word whether we have been successful in getting a PT ILM post

We also have a 3 year service level counselling agreement costed at £60,000.00 This service level agreement is fund by National Lottery through our time2choose project.The counselling is varied depending on the need of the client.

This service is offered to all our beneficiaries.

As the parent body R&DWRG have overall responsibility for the conditions, rights and discipline of the above staff and volunteers, and are legally responsible for their activities and Health and Safety.

This project will address the key priorities identified from within the OWNP Action Plan aligned to the 4 x NR Strategic Themes. In doing so it will improve the quality of life for residents who live in theRosemount area and through cooperation with other organisations the quality of life of residents in the greater Outer West area.

Rosemount and District Welfare Rights Group

Northern Ireland - Charity number 102878

Annual return

Rosemount & District Welfare Rights Group
Management committee report and financial statements
for the year ended 31 March 2017

Rosemount & District Welfare Rights Group

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Rosemount & District Welfare Rights Group

Legal and administrative information

Charity number X27676, NI102878

Business address Westway
Rosemount
Derry
BT48 9NT

Registered office Westway
Rosemount
Derry
BT48 9NT

Secretary Seamus Harkin

Management committee	Eileen Kivlehan Jackie O'Reilly Seamus Harkin Paul Rush Michael Kivlehan Margaret Mooney Jacqueline Doherty Philip O'Neill Ciara Deane Dalton Kehoe Sean Young Damien Butler Jean Martin Sean Boyle Marie Mooney	Chairperson Appointed Treasurer 29/05/17 Secretary Resigned 29/05/17 - formerly Treasurer Appointed 23/06/16 Vice-chair Appointed 23/02/17 Appointed 23/02/17 Appointed 23/02/17
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Council representatives Michael Cooper & Shauna Cusack

The council representatives are nominated by Derry City & Strabane District Council to attend the management committee meetings of the charity although they do not have any voting rights at those meetings.

Manager Mr Thomas McCourt

Accountants Shaun McGinty & Co
Chartered Accountants
44 Woodbrook
Derry
BT48 8FF

Bankers Bank of Ireland
15 Strand Road
Derry

Solicitors Jones & Company
Solicitors
The Potthouse
1 Hill Street
Belfast, BT1 2LR

Rosemount & District Welfare Rights Group

Report of the management committee for the year ended 31 March 2017

The management committee present their report and the financial statements for the year ended 31 March 2017. The management committee who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Governance

The organisation is a charity that is governed by a written constitution. It is recognised as a charity by HM Revenue & Customs (reference X27676) and its Northern Ireland Charity Commission number is NI102878.

Membership & Structure

All persons living in the area of benefit aged 18 or over shall be eligible for membership of the group. The membership of the group will consist of a maximum of 15 members.

Membership Fees

All members of the group shall pay a membership fee of £5 per annum payable on acceptance.

Rotation of Membership

Two members, to be determined by lot, shall voluntarily retire every 3 years. Retiring members shall be eligible for re-election.

Management

Except as provided otherwise in the constitution, the group shall be managed by a committee, consisting of the Chairperson, Secretary, Treasurer, Assistant Secretary, Assistant Treasurer and Training Director to be elected by and from amongst the members present and voting at an Annual General Meeting.

Governance, internal control and risk management

The management of the charity conduct their own review of the major risks to which the organisation is exposed and establish systems to mitigate those risks. Significant external risks relating to funding have led to the development of a financial plan that will provide additional funding income to the organisation. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and programmes.

Objectives and activities

Charitable objects

The charity is established for the benefit of the community in Northern Ireland by the advancement of education and the relief of poverty, sickness and distress and any other charitable purpose and in particular, to provide in Rosemount and surrounding district legal services and welfare rights information to people, who because of their lack of means, could not otherwise afford such services.

Public benefit

Rosemount & District Welfare Rights Group strive to ensure that they provide public benefit. The principle objective of the charity is to encourage the advancement of education of the people in the local area and to assist them by providing them with support and welfare and legal advice that they would otherwise not be able to afford. As well as providing welfare rights advice to the people in Rosemount, the charity also runs a number of other programmes aimed at engaging with the residents of the area and seeking to tackle the problem of anti-social behaviour that occurs locally. It does this by providing advice to the residents as well as by organising activities for the young people who would otherwise become involved in anti-social behaviour.

Rosemount & District Welfare Rights Group has since its inception tried to provide an array of services and interests to benefit the local community. The charity's motto is "Unity of Purpose, Encouragement of Diversity" and it is with this as their ethos that all users of the charity work together in their own interests and in support of others in the local community. The charity has now established itself as a thriving community hub, used and appreciated by everyone in the area. The local community now feel that they have a resource which can provide for their needs and over which they have ownership. Through the work of the charity community cohesion is redeveloping and people in the catchment area feel more secure and less isolated.

Rosemount & District Welfare Rights Group

Report of the management committee for the year ended 31 March 2017

Achievements and performance

Department for Social Development (now DfC)

The financial statements for the year include grant aid income of £85,985 (2016: £89,965) from the Department for Social Development under the financial assistance offer covering the wages costs of 3 core workers and a portion of the overhead costs. This DSD, now called DfC, funding is expected to be renewed for a further year to 31 March 2018. The financial statements also include a further £37,292 (2016: £30,700) of financial assistance received from the DSD in support of the running costs and capital costs of the fitness factory facility.

Derry City & Strabane District Council - Welfare Rights and other services

The charity continues to provide welfare advice services in the area under the Derry City & Strabane District Council Advice Services Support Programme. The accounts include total grant aid of £14,543 (2016: £22,384) due from Derry City & Strabane District Council during the year in support of the welfare advice service. The funding awarded assists with covering the operating costs incurred by the charity in providing those services. All such operating costs, including wages costs and volunteer expenses, are reflected in expenditure costs. The district council also awarded a capital grant of £ 938 to the charity under the Welfare Reform Support Programme to cover the cost of new equipment.

Children In Need

The financial statements for the year include £30,895 (2016:£39,000) of grant aid income from BBC Children in Need in support of the wages costs of 3 staff. This funding has been awarded for 3 years.

Big Lottery Fund

The accounts include funding of £106,997 (2016:£163,522) from the Big Lottery Fund in connection with the Time 2 Choose project. The related wages and costs of the project are included in resources expended. This funding finished in the early part of 2017.

International Fund for Ireland

The accounts include £94,964 (2016:£102,111) of income from the International Fund for Ireland in connection with the Time 2 Choose part 2 project. The related wages and other costs of the project are reflected in the expenditure for the year. This funding was renewed until June 2017.

Financial review

The financial statements for the year ended 31 March 2017 show total income of £447,610 (2016: £493,534) and total expenditure of £460,669 (2016: £494,415) resulting in a net deficit of £13,059 (2016: deficit £882). As at 31 March 2017 the balance sheet shows a net deficit of funds of £4,431 (2016: funds surplus £8,628).

Time 2 Choose programmes

The Big Lottery funded part of Time 2 Choose finished during the year while the IFI funded part was renewed until the end of June 2017. During the year there was wages costs of approximately £6,000 linked to staff employed on this programme that ended up not getting funded, as well as approximately £4,000 of other programme costs incurred that also were not funded. Since these costs were not funded they have contributed significantly to the deficit reported during for 2017.

Welfare rights and legal advice service

The charity had in the 2016 year recruited a retired solicitor to the staff with the aim of providing legal advice to clients. In addition to the staff member's wages costs, the charity also incurred further fees getting recognition with the law society and in obtaining professional indemnity insurance for this project. It was expected that the charity would be able to generate an income stream from this service by claiming legal aid on the same basis as practicing solicitors. However there were issues with the files maintained by the employee and no income was ever generated for the service. These unfunded costs and lost income have also contributed significantly to the 2017 deficit.

Rosemount & District Welfare Rights Group

Report of the management committee for the year ended 31 March 2017

Shantallow office

The March 2017 accounts include rental costs of £3,400 for the use of an office in the Shantallow area. This cost was not covered by any funders and as such contributes to the unfunded operating deficit. This cost has now finished and will not arise again in the next financial year.

Fitness Factory

The March 2017 accounts include £23,968 of operating income generated by the fitness factory gym exclusive of any grant aid received from funders. As well as funding for running costs received from the DSD, the gym was awarded £10,000 of funding from NIHE to assist with the wages costs of one employee. The March 2017 accounts include £2,334 of this NIHE funding together with the related wages costs while the balance of £7,666 has been included as deferred income in current liabilities and will be recognised in the next financial year along with the matching wages costs.

Going Concern

It is expected that grant aid funding from the Department for Communities (DfC), formerly DSD, will be awarded to cover core wages for 3 staff and a portion of overheads for the next year up to 31 March 2018. The Time 2 Choose programme funding from Big Lottery Fund finished during the year, while the International Fund for Ireland funding finishes at the end of June 2017. The charity is currently in discussion with funders to see if new funding can be obtained for the programme. The financial assistance from the BBC Children in Need was also renewed in 2016 for a further 3 years and covers wages costs of 3 staff. The charity has reported a significant deficit in the year ended 31 March 2017 and the management committee are taking steps to generate new income streams to cover the 2017 year deficit. If the charity is unable to obtain new funding, reduce the level of unfunded expenditure and at the same time generate new significant sources of income it will be difficult for the charity to be able to continue as a going concern. The Management Committee are however confident that they will be able to address both the need for new funding and also significantly reduce the amount of unfunded costs. Based on the current funding offers and management committee's confidence that they will be able to secure new funding and reduce costs, the accounts have been prepared on the basis that the charity will continue as a going concern. In the event that core funding was not renewed or new funding was not secured then the going-concern status of the charity would be called into doubt. The current DfC offer of financial assistance should cover 3 core staff wages and an element of overhead costs for the year to 31 March 2018. The funding from BBC Children in Need to assist with wages costs for 3 other staff was renewed for another 3 years and now runs to 31 March 2019. The funding award from the IFI which funds the staffing and operating costs of part of the Time 2 choose project was renewed until the end of June 2017 although the charity is in discussions with funders to see if new funding can be secured. The renewal of financial assistance by various funders would indicate their confidence both in the charity and in its management and provides a sound foundation for the organisation to develop and expand the range of services that it provides in its catchment area. The Management Committee are confident that in addition to the funding already awarded to the charity, they will be able to add to that funding base as well as address the level of unfunded operating costs and as such are confident that the charity will be able to continue to operate. As such they believe that there are currently no issues in respect of the going concern status of the organisation.

Plans for future periods

The charity will continue with its core operations together with the various other programmes that it operates, including the remaining IFI funded Time 2 Choose project. The funding approved for the charity will allow it to retain its core staff together with the other project staff who will be employed for the duration of the different funding periods. The Time 2 choose funding is currently expected to end at the end of June 2017 however it is hoped that new funding applications will be made and that the programme can be re-activated if suitable funding is secured.

The management committee will continue to assess the financial performance of the charity during the current challenging economic times for the charity and voluntary sector in Northern Ireland and will look to secure additional funding so as to ensure the continued financial viability of the charity.

Rosemount & District Welfare Rights Group

Report of the management committee for the year ended 31 March 2017

The management committee of the charity have taken steps to develop new income streams and plan to undertake a general fundraising initiative aimed at clearing the charity's overdrawn bank balances and which will also hopefully clear the current balance sheet deficit. As part of this process the decision has been taken to start charging the other voluntary groups that operate from the Rosemount premises for their use of the building and other resources. These groups have previously used the building free of any charges with the all costs being covered by the Rosemount & District Welfare Rights Group charity. At the same time the management committee will look to ensure that they minimise the amount of expenditure incurred that is not funded. It is hoped that both the new income streams and renewed cost controls will enable the charity to address its funding issues and resolve the cashflow issues that has occurred during in 2017.

Statement of management committee responsibilities

The management committee are responsible for preparing the Management Committee Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Northern Ireland requires the management committee to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the management committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The management committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the the Charities Act (Northern Ireland) 1964 and the Charities Act (Northern Ireland) 2008 . They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The management committee are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the board

Jackie O'Reilly
Treasurer

Eileen Kivlehan
Chairperson

7 September 2017

Rosemount & District Welfare Rights Group

Independent examiner's report to the management committee on the unaudited financial statements of Rosemount & District Welfare Rights Group.

I report on the accounts of Rosemount & District Welfare Rights Group for the year ended 31 March 2017 set out on pages 2 to 17.

Respective responsibilities of the management committee and independent examiner

The charity's management committee are responsible for the preparation of the accounts. It is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
 - proper books of account are kept in accordance with section 27 of the Charities Act (Northern Ireland) 1964; and
 - accounts are prepared which agree with the books of account and comply with the accounting requirements of the Act; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Shaun McGinty & Co
Chartered Accountants
Independent examiner
44 Woodbrook
Derry
Northern Ireland
BT48 8FF

Date: 7 September 2017

Rosemount & District Welfare Rights Group

Statement of financial activities

For the year ended 31 March 2017

	Notes	Unrestricted funds £	Restricted funds £	2017 Total £	Unrestricted funds £	Restricted funds £	2016 Total £
Income and endowments from							
Income from generating funds:							
Donations and legacies	2	9,400	389,778	399,178	3,910	465,599	469,509
Other trading activities	3	29,743	-	29,743	9,892	-	9,892
Investment income	4	-	-	-	11	-	11
Other income	5	18,689	-	18,689	14,122	-	14,122
Total income		<u>57,832</u>	<u>389,778</u>	<u>447,610</u>	<u>27,935</u>	<u>465,599</u>	<u>493,534</u>
Expenditure on							
Staff costs	6	39,681	218,185	257,866	13,511	245,915	259,426
Operating leases and hire costs		364	-	364	1,185	772	1,957
Establishment costs		12,473	50,465	62,938	4,319	59,194	63,513
Motor and travelling expenses		918	4,579	5,497	5	7,197	7,202
Accountancy fees		200	3,290	3,490	50	3,290	3,340
Legal and professional fees		-	-	-	35	-	35
Communications and IT		318	4,892	5,210	1,057	3,994	5,051
Other office expenses		2,973	1,224	4,197	1,496	4,570	6,066
Interest payable and similar charges		2,793	-	2,793	2,061	-	2,061
Depreciation and impairment		2,246	4,786	7,032	2,603	3,534	6,137
Projects and other direct costs		7,571	89,412	96,983	-	123,363	123,363
Project costs - Fitness factory		2,500	7,305	9,805	-	4,451	4,451
Volunteer Expenses		-	4,494	4,494	1,909	9,905	11,814
Total expenditure		<u>72,037</u>	<u>388,632</u>	<u>460,669</u>	<u>28,231</u>	<u>466,185</u>	<u>494,416</u>
Net income/ (expenditure) for the year		(14,205)	1,146	(13,059)	(296)	(586)	(882)
Total funds brought forward		<u>1,891</u>	<u>6,737</u>	<u>8,628</u>	<u>2,187</u>	<u>7,323</u>	<u>9,510</u>
Total funds carried forward		<u>(12,314)</u>	<u>7,883</u>	<u>(4,431)</u>	<u>1,891</u>	<u>6,737</u>	<u>8,628</u>

The financial statements were approved by the management committee on 7 September 2017 and signed on its behalf by

Jackie O'Reilly
Treasurer

Eileen Kivlehan
Chairperson

The notes on pages 10 to 17 form an integral part of these financial statements.

Rosemount & District Welfare Rights Group

Balance sheet as at 31 March 2017

	Notes	£	2017 £	£	2016 £
Fixed assets					
Tangible assets	9		31,011		32,097
Current assets					
Debtors	10	40,162		74,714	
Cash at bank and in hand		17,286		18,736	
		<u>57,448</u>		<u>93,450</u>	
Creditors: amounts falling due within one year	11	<u>(92,890)</u>		<u>(116,919)</u>	
Net current liabilities			<u>(35,442)</u>		<u>(23,469)</u>
Net (liabilities)/assets			<u>(4,431)</u>		<u>8,628</u>
Funds	12				
Restricted income funds			7,883		6,737
Unrestricted income funds			<u>(12,314)</u>		<u>1,891</u>
Total funds			<u>(4,431)</u>		<u>8,628</u>

The financial statements were approved by the management committee on 7 September 2017 and signed on its behalf by

Jackie O'Reilly
Treasurer

Eileen Kivlehan
Chairperson

The notes on pages 10 to 17 form an integral part of these financial statements.

Rosemount & District Welfare Rights Group

Cash flow statement

for the year ended 31 March 2017

	Notes	2017 £	2016 £
Net outgoing resources for the year		(13,059)	(882)
Interest payable		2,793	2,061
Interest receivable		-	(11)
Depreciation and impairment		7,032	6,137
Decrease/(Increase) in debtors		34,552	(12,846)
Increase/(Decrease) in creditors		2,197	(14,864)
Net cash inflow/(outflow) from operating activities		<u>33,515</u>	<u>(20,405)</u>
Returns on investments and servicing of finance	20	(2,793)	(2,050)
Capital expenditure	20	<u>(5,946)</u>	<u>(2,948)</u>
Increase/(Decrease) in cash in the year		<u>24,776</u>	<u>(25,403)</u>
Reconciliation of net cash flow to movement in net debt	21		
Increase/(Decrease) in cash in the year		24,776	(25,403)
Net debt at 1 April 2016		<u>(54,859)</u>	<u>(29,456)</u>
Net debt at 31 March 2017		<u>(30,083)</u>	<u>(54,859)</u>

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2017

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)- (Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act (Northern Ireland) 1964 and the Charities Act (Northern Ireland) 2008.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparatives was required. The trustees consider no restatement of the comparatives was required.

1.2. Income

All incomes are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as income within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.3. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2017

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	20% & 10% reducing balance and 20% & 25% straight line

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

2. Donations and legacies

	Unrestricted funds £	Restricted funds £	2017 Total £	Unrestricted funds £	Restricted funds £	2016 Total £
Donations	9,400	-	9,400	3,910	-	3,910
DSD grants receivable	-	85,985	85,985	-	89,965	89,965
DSD grants - fitness factory	-	37,292	37,292	-	30,700	30,700
Derry City & Strabane District Council grants	-	15,481	15,481	-	22,384	22,384
Outer West - City of Culture grants	-	-	-	-	4,500	4,500
International Committee of Red Cross grant	-	-	-	-	9,032	9,032
Big Lottery - Time 2 Choose grants	-	106,997	106,997	-	163,522	163,522
WELB grants receivable	-	815	815	-	1,825	1,825
National Lottery - Awards for All grant	-	8,250	8,250	-	-	-
BBC Children in need grants	-	30,895	30,895	-	39,000	39,000
Other grants receivable	-	2,415	2,415	-	2,560	2,560
IFICN - Time 2 Choose grants	-	94,964	94,964	-	102,111	102,111
DEL grants - fitness factory	-	4,350	4,350	-	-	-
NIHE wages grant - fitness factory	-	2,334	2,334	-	-	-
	<u>9,400</u>	<u>389,778</u>	<u>399,178</u>	<u>3,910</u>	<u>465,599</u>	<u>469,509</u>

3. Other trading activities

	Unrestricted funds £	2017 Total £	Unrestricted funds £	2016 Total £
Fundraising events	5,775	5,775	9,074	9,074
Placement income	-	-	818	818
Fitness factory income	23,968	23,968	-	-
	<u>29,743</u>	<u>29,743</u>	<u>29,743</u>	<u>9,892</u>

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2017

4. Investment income

	2017	2016
	Total	Total
	£	£
Bank interest receivable	-	11
	<u>-</u>	<u>11</u>
	<u>-</u>	<u>11</u>

5. Other income

	Unrestricted funds	2017 Total	Unrestricted funds	2016 Total
	£	£	£	£
Other income	7,299	7,299	2,782	2,782
Rental income	8,390	8,390	7,340	7,340
HMRC employment allowance	3,000	3,000	4,000	4,000
	<u>18,689</u>	<u>18,689</u>	<u>14,122</u>	<u>14,122</u>
	<u>18,689</u>	<u>18,689</u>	<u>14,122</u>	<u>14,122</u>

6. Employees

Employment costs	2017	2016
	£	£
Wages and salaries	242,534	244,221
Social security costs	15,192	15,205
Pension costs	139	-
	<u>257,865</u>	<u>259,426</u>
	<u>257,865</u>	<u>259,426</u>

No employee received emoluments of more than £60,000 (2016 : None).

Number of employees

The average monthly numbers of employees (including the management committee) during the year, calculated on the basis of full time equivalents, was as follows:

	2017	2016
	Number	Number
Management and Administration Staff - Salaried	17	18
Management Committee - Voluntary	13	12
	<u>30</u>	<u>30</u>
	<u>30</u>	<u>30</u>

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2017

7. Trustees' emoluments

The management committee are all voluntary and do not receive any remuneration or expenses in connection with their role on the committee. Mr Hugh Brady resigned as a member of the management committee in 2013 well before he became employed by the charity in late 2013. His employment position and wages relating to his employment have nothing to do with his former role as a member of the management committee. Payments received by Mr Brady during the year are detailed in the related party note.

8. Pension costs

The company operates a defined contribution pension scheme in respect of the eligible employees who choose to join the scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2017 £	2016 £
Pension charge	139	-

9. Tangible fixed assets

	Long leasehold property £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2016	23,525	86,306	109,831
Additions	-	5,946	5,946
At 31 March 2017	23,525	92,252	115,777
Depreciation			
At 1 April 2016	7,920	69,814	77,734
Charge for the year	941	6,091	7,032
At 31 March 2017	8,861	75,905	84,766
Net book values			
At 31 March 2017	14,664	16,347	31,011
At 31 March 2016	15,605	16,492	32,097

10. Debtors

	2017 £	2016 £
Trade debtors and grants receivable	37,056	71,332
Other debtors	3,106	3,382
	40,162	74,714

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2017

11. Creditors: amounts falling due within one year

	2017 £	2016 £
Bank overdraft	47,369	73,595
Trade creditors	6,730	2,008
Other taxes and social security	2,923	3,251
Other creditors	12,158	327
Accruals and deferred income	23,710	37,738
	<u>92,890</u>	<u>116,919</u>

12. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2017 as represented by:			
Tangible fixed assets	28,703	2,309	31,012
Current assets	5,024	52,423	57,447
Current liabilities	(46,041)	(46,849)	(92,890)
	<u>(12,314)</u>	<u>7,883</u>	<u>(4,431)</u>

13. Unrestricted funds

	At 1 April 2016 £	Incoming resources £	Outgoing resources £	At 31 March 2017 £
Unrestricted Funds	<u>1,891</u>	<u>57,832</u>	<u>(72,037)</u>	<u>(12,314)</u>

Purposes of unrestricted funds

Unrestricted funds are generated to assist with covering the operating and capital costs of the charity that are not funded.

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2017

14. Restricted funds

	At 1 April 2016 £	Incoming resources £	Outgoing resources £	At 31 March 2017 £
DSD funded costs	2,211	123,277	(120,144)	5,344
Derry City & Strabane District Council funded costs	130	15,481	(14,759)	852
International Committee of the Red Cross	108	-	(107)	1
Big Lottery Funds	3,554	115,247	(117,541)	1,260
International Fund For Ireland	548	94,964	(95,234)	278
BBC Children In Need	-	30,895	(30,895)	-
NIHE funding	-	2,334	(2,334)	-
Other Funders	186	7,580	(7,618)	148
	<u>6,737</u>	<u>389,778</u>	<u>(388,632)</u>	<u>7,883</u>

Purposes of restricted funds

DSD funding is awarded to the charity in the form of grant aid to assist with covering the wages and running costs of the organisation. The accounts include core funding grant aid of £85,985 from DSD together with the related matching expenditure. The accounts also include separate funding of £32,292 relating to revenue costs and £5,000 of capital costs of the fitness factory project. As at 31 March 2017 current assets include DSD grants owed of £13,325.

Derry City & Strabane District Council provide funding to assist with costs associated with the welfare rights and other services and projects run by the charity. The March 2017 accounts include £14,543 of revenue costs grant aid and a further £ 938 of capital expenditure grant aid from Derry City & Strabane District Council together with the related matching expenditure. As at 31 March 2017 current assets include £5,798 of grants due from the council.

The International Committee of the Red Cross provided funding to assist with meeting the programme and operating costs of the charity. The March 2017 accounts include no grant income but expenditure includes £107 of depreciation relating to assets previously funded. As at 31 March 2016 this funding had finished and there are no deferred income balances remaining relating to this grant aid.

The Big Lottery Fund awarded three years funding to the Time 2 Choose project and this funding finished in early 2017. During the year the charity received £100,000 from the Big Lottery Fund and £106,997 of Big Lottery funding has been recognised as income in the March 2017. As this funding finished during the year there are no debtor or deferred income balances carried as at 31 March 2017. In addition the National lottery provided a further £ 8,250 of funding to the fitness factory project that was recognised during the year and matched against the related project revenue costs.

The International Fund for Ireland awarded funding for the Time 2 Choose No 2 project. During the year the charity received £87,446 from IFI inclusive of £9,750 of advances. During the year the charity repaid the opening advance balance of £27,038 of the IFI advances by way of set-off against grant claims submitted to IFI. The March 2017 accounts include IFI grant income of £94,964 together with the related matching expenditure. As at 31 March 2017 current assets include a IFI debtor of £12,908 in respect of grant claims submitted for the year while current liabilities include the balance of £9,750 relating to the IFI advance still outstanding and which is expected to be repaid by way of set off against claims in the next financial year accounts.

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2017

BBC Children in Need have provided grant aid funding to assist with covering the wages costs of three employees. The March 2017 accounts include £30,895 of grant aid recognised together with the related matching expenditure from the total funding of £33,629 that was received that year. As at 31 March 2017 current liabilities include deferred income of £2,733 that will be recognised in the next accounting period as the related expenditure is incurred.

During the year NIHE awarded £10,000 of funding to cover wages costs of 1 employee in the fitness factory. The accounts include £ 2,334 of that income and the related matching expenditure. As at 31 March 2017 current liabilities include a deferred income balance of £7,666 relating to this funding that will be recognised in the next accounting period as the matching wages costs are incurred.

Various other funders provide funding to the charity to assist with meeting operating costs.

15. Contingent liabilities

Grants received by the charity could be refundable in the event that the terms and conditions for receiving the monies as laid down in the letters of offer are not complied with.

16. Transactions with the management committee

Donations for the March 2017 year include a contribution of £4,000 received from Jackie O'Reilly, a member of the management committee and who was appointed treasurer on 29 May 2017. There were no other transactions with members of the management committee during the year.

17. Related party transactions

1) Hugh Brady, a former member of the voluntary management committee, was on the payroll during the year working on the Time 2 Choose programme with his wages costs of £8,617 including ER NIC fully funded through the Big Lottery. This employment is project based and not linked to his former voluntary role on the management committee, which was resigned from in 2013. In addition Mr Brady also received volunteer expenses of £750 during the year separately from his employment income. The wages and volunteer expenses paid to Mr Brady are not related to his former role as a member of the management committee.

18. Controlling interest

The charity is controlled collectively by the management committee.

19. Post balance sheet events

1) Some of the funders have carried out their own respective reviews on the functioning of the projects for which they agreed to provide funding and there were no adverse findings resulting from those checks. The existing funders continue to fund their respective projects into the 2017-2018 year and that grant aid together with the related matching expenditure will be reflected in subsequent accounting periods.

Rosemount & District Welfare Rights Group

Notes to financial statements for the year ended 31 March 2017

20. Gross cash flows

	2017 £	2016 £
Returns on investments and servicing of finance		
Interest received	-	11
Interest paid	(2,793)	(2,061)
	<u>(2,793)</u>	<u>(2,050)</u>
Capital expenditure		
Payments to acquire tangible assets	<u>(5,946)</u>	<u>(2,948)</u>
Financing		
Repayment of bank loan	<u>-</u>	<u>(3,904)</u>

21. Analysis of changes in net funds

	Opening balance £	Cash flows £	Closing balance £
Cash at bank and in hand	18,736	(1,450)	17,286
Overdrafts	<u>(73,595)</u>	<u>26,226</u>	<u>(47,369)</u>
	<u>(54,859)</u>	<u>24,776</u>	<u>(30,083)</u>
Net funds	<u>(54,859)</u>	<u>24,776</u>	<u>(30,083)</u>

22. Going concern

As has been stated in the report of the management committee, grant aid funding from the Department for Communities, formerly DSD, is expected to be awarded to cover core wages for 3 staff and a portion of overheads for the next year up to 31 March 2018. The Time 2 Choose programme funding from Big Lottery Fund finished during the year, while the International Fund for Ireland funding finishes at the end of June 2017. The charity is currently in discussion with funders to see if new funding can be obtained for the programme. The financial assistance from the BBC Children in Need was also renewed in 2016 for a further 3 years and covers wages costs of 3 staff. The charity has reported a significant deficit in the year ended 31 March 2017 and the management committee are taking steps to generate new income streams to cover the 2017 year deficit. If the charity is unable to obtain new funding, reduce the level of unfunded expenditure and at the same time generate new significant sources of income it will be difficult for the charity to be able to continue as a going concern. The Management Committee are however confident that they will be able to address both the need for new funding and also significantly reduce the amount of unfunded costs. Based on the current funding offers and management committee's confidence that they will be able to secure new funding and reduce costs the accounts have been prepared on the basis that the charity will continue as a going concern. In the event that core funding was not renewed or new funding was not secured then the going-concern status of the charity would be called into doubt.

Rosemount & District Welfare Rights Group

The following pages do not form part of the statutory accounts.

Rosemount & District Welfare Rights Group

Detailed statement of financial activities

For the year ended 31 March 2017

	2017	2016
	£	£
Incoming resources		
Incoming resources from generating funds:		
<i>Donations and legacies</i>		
Donations	9,400	3,910
DSD grants receivable	85,985	89,965
DSD grants - fitness factory	37,292	30,700
Derry City & Strabane District Council grants	15,481	22,384
Outer West - City of Culture grants	-	4,500
International Committee of Red Cross grant	-	9,032
Big Lottery - Time 2 Choose grants	106,997	163,522
WELB grants receivable	815	1,825
National Lottery - Awards for All grant	8,250	-
BBC Children in need grants	30,895	39,000
Other grants receivable	2,415	2,560
IFICN - Time 2 Choose grants	94,964	102,111
DEL grants - fitness factory	4,350	-
NIHE wages grant - fitness factory	2,334	-
	<u>399,178</u>	<u>469,509</u>
<i>Other trading activities</i>		
Fundraising events	5,775	9,074
Placement income	-	818
Fitness factory income	23,968	-
	<u>29,743</u>	<u>9,892</u>
<i>Investment income</i>		
Bank interest receivable	-	11
	<u>-</u>	<u>11</u>
Total incoming resources from generating funds	<u>428,921</u>	<u>479,412</u>
Other income		
Other income	7,299	2,782
Rental income	8,390	7,340
HMRC employment allowance	3,000	4,000
	<u>18,689</u>	<u>14,122</u>
Total incoming resources	<u>447,610</u>	<u>493,534</u>

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Detailed statement of financial activities

For the year ended 31 March 2017

Resources expended

Costs of generating funds:

Wages and salaries	242,534	244,221	
Employer's NIC	15,192	15,205	
Grants - Staff - Pension costs	139	-	
Operating Lease and Equipment Rental	364	1,957	
Grants - Establishment - Rent	38,130	42,250	
Establishment costs: Rates and Water	1,511	525	
Establishment costs: Light and Heat	15,943	14,829	
Establishment costs: Repairs and maintenance	2,581	694	
Establishment costs: Insurance	4,772	5,215	
Motor and Travel Costs	5,497	7,202	
Accountancy Fees	3,490	3,340	
Grants - Professional - Other	-	35	
Telephone and Related Costs	5,210	5,051	
Printing, stationery & computer consumables	1,684	2,860	
Advertising and Promotion	1,265	352	
Training and Courses	-	1,821	
Depreciation Property	941	941	
Depreciation Fixtures and Equipment	6,091	5,196	
		345,344	351,694
<i>Activity expenditure</i>			
Projects and other direct costs	96,983	123,363	
Project costs - Fitness factory	9,805	4,451	
Volunteer Expenses	4,494	11,814	
		111,282	139,628
Total cost of generating voluntary income		456,626	491,322
Fundraising trading:			
cost of goods sold and other costs			
Total costs of generating funds		456,626	491,322

Rosemount & District Welfare Rights Group

Detailed statement of financial activities

For the year ended 31 March 2017

	2017 £	2016 £
Charitable activities		
Governance costs		
<i>Activities undertaken directly</i>		
Miscellaneous office expenses	1,250	1,032
Interest & charges - Bank loans & overdraft	2,793	2,061
	<u>4,043</u>	<u>3,093</u>
Total governance costs	<u>4,043</u>	<u>3,093</u>
Net incoming/(outgoing) resources for the year	<u>(13,059)</u>	<u>(881)</u>