

Community Dialogue

Northern Ireland · Charity number 102921

Details

Status	Received
Registered	2015-08-04
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	St Columbs Park House 4 Limavady Road Waterside Bt47 6jy BT47 6JY
Phone	+353830849402
Email	admin@communitydialogue.org
Website	www.communitydialogue.org

Activities

Purposes: To advance education for the benefit of all the communities and people of Northern Ireland and the border counties of the Republic of Ireland (hereinafter called the "area of benefit") through the provision of training, research, seminars and conferences to promote dialogue and in particular, but not exclusively: (a) To promote dialogue between people from different backgrounds in order to secure understanding, tolerance, harmony and peace through the provision of facilitated workshops and training; (b) To carry out research and publish the useful results thereof; (c) To advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

What the charity does: The advancement of education, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity

How the charity works: Education/training, Research/evaluation

Who the charity helps: Adult training, Ethnic minorities, General public, Interface communities, Sexual orientation, Voluntary and community sector

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£55,494	£55,160	£0	4

Trustees

Name	Role	Appointed
Lyn Moffett		
Mr Mark Chapman		
Ms Margaret Craig		
Ms Maureen Hetherington		
Ms Sinead O'regan		
Neil Mccann		
Rev Chris Hudson		

Accounts

Company registration number: NI036838

Charity registration number: I02921

Community Dialogue

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

BMG Accountants & Tax Advisors
The Hub
14 Alanbrooke Crescent
NEWTOWNARDS
BT23 8FE

Community Dialogue

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Community Dialogue

Reference and Administrative Details

Trustees	Sinead O'Regan Carolyn Moffett Mark Chapman Reverend William Shaw Margaret Craig Maureen Hetherington Reverend Christopher Hudson Caroline McCord Neil McCann
Secretary	Reverend Christopher Hudson
Charity Registration Number	102921
Company Registration Number	NI036838
Registered Office	The charity is incorporated in Northern Ireland. St Columb's Park House Limavady Road Derry/Londonderry BT47 6JY
Principal Office	St Columb's Park House Limavady Road Derry/Londonderry BT47 6JY
Accountants	BMG Accountants & Tax Advisors The Hub 14 Alanbrooke Crescent NEWTOWNARDS BT23 8FE
Bankers	Allied Irish Bank 11-15 Donegall Square North Belfast Co. Antrim BT1 5GB

Community Dialogue

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The principal activity of the charity is to progress a dialogue process, developed over the years, to help transform understanding and build trust amongst people who often hold opposing political, social and religious views.

Objectives, strategies and activities

Community Dialogue is a community relations group dedicated to healing the legacy of our conflict and building a peaceful, prosperous, inclusive and socially cohesive future for all our people by:

- Engaging people experiencing community relations conflict in dialogue that builds respect for difference and agreement on contentious issues.
- Providing people experiencing community relations conflict with peace building training, enabling them to engage more effectively in managing conflict and building social cohesion; and
- Producing learning materials promoting and supporting effective social cohesion initiatives.

Public benefit

The charity is an organisation committed to advance education for the benefit of all the communities and people of Northern Ireland and the Border Counties of the Republic of Ireland through the provision of training, research, seminars and conferences to promote dialogue and in particular, but not exclusively:

- (a) To promote dialogue between people from different backgrounds in order to secure understanding, tolerance, harmony and peace through the provision of facilitated workshops and training.
- (b) To carry out research and publish the useful results thereof.
- (c) To advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

The trustees confirm that they have complied with the requirements of the Charities Act 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Financial review

The trustees can report an overall decrease of incoming resources of the charity for the current year of £55,494 (2024: £67,057). Total resources expended also decreased on the previous year at £56,360 (2024: £94,837). This resulted in an overall net deficit of funds of £866 (net deficit 2024: £27,780). Total funds of the charity are now £35,483 and are allocated to unrestricted funds of £54,016 and restricted funds of £(18,533).

Going forward, the charity has secure funding in place for all its current projects. Applications have also been made to an number of current and potential funders, the outcome of which will not be known until the start of 2026. However, given the level of current cash reserves the trustees are confident that sufficient funds are in place to ensure the continuity of the charity for the next twelve months and beyond.

Policy on reserves

In calculating the required level of reserves the charity takes into account the risks of income and expenditure being different from that budgeted, planned activity levels and development opportunities arising in the near future. The trustees feel it is beneficial to hold an amount in unrestricted funds to cover running costs for a period of three months to enable the company to continue at its current level of activity and have now reached this target.

Community Dialogue

Trustees' Report

Principal/funding sources

Principal funding is received from The Community Foundation Northern Ireland and Department of Foreign Affairs & Trade for core activities and development programmes as outlined on page 12 note 3.

Structure, governance and management

Nature of governing document

Community Dialogue is a company limited by guarantee and is also a recognised charity. For the purposes of Charity Law, the directors are also trustees of the company.

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to independent examiner

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant accounting information and to establish that the charity's independent examiners are aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the independent examiner is unaware.

The annual report was approved by the trustees of the charity on 3rd December 2025 and signed on its behalf by:

Reverend Christopher Hudson
Company secretary and trustee

Community Dialogue

Independent examiner's report to the charity trustees of Community Dialogue, Charity Number 102921

We report on the accounts of the Charity for the year ended 31st March 2025.

Respective responsibilities of charity trustees and examiner

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

It is our 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 report

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

Our 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 charity trustees concerning any such matters.

Our 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 62 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

We have completed our 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, we have found no matters that require drawing to your attention.

BMG Accountants
The Hub
14 Alanbrooke Crescent
Newtownards
BT23 8FE

Community Dialogue

Statement of Financial Activities for the Year Ended 31 March 2025

(Including Income and Expenditure Account and Statement of Total Recognised

Gains and Losses)

	Note	Unrestricted funds	Restricted Funds	Total 2025
Income and Endowments from :				
Charitable activities	3	4097	51397	55494
		4097	51397	55494
Expenditure on :				
Charitable activities	4	561	55799	56360
Total expenditure		561	55799	56360
Net income/(expenditure)		3536	-4402	-866
Net movement in funds		3536	-4402	-866
Total funds brought forward		50480	-14131	36349
Total funds carried forward	15	54016	-18533	35483

	Note	Unrestricted funds	Restricted Funds	Total 2024
Income and Endowments from :				
Charitable activities	3	11198	55859	67057
		11198	55859	67057
Expenditure on :				
Charitable activities	4	726	94111	94837
Total expenditure		726	94111	94837
Net income/(expenditure)		10472	-38252	-27780
Net movement in funds		10472	-38252	-27780
Total funds brought forward		40008	24121	64129
Total funds carried forward	15	50480	-14131	36349

All of the charity's activities derive from continuing operations during the period.

The funds breakdown is shown in note 15.

The notes on pages 7 to 13 form an integral part of these financial statements

Community Dialogue

(Registration number : NI036838)

Balance sheet as at 31 March 2025

	Note	2025 £	20243 £
Fixed Assets			
Tangible assets	11	1193	1403
Current assets			
Debtors	12		
Cash at bank and in hand	13	35690	36146
		<u>35690</u>	<u>36146</u>
Creditors:Amounts falling due within one year		<u>-1400</u>	<u>-1200</u>
		34290	34946
Net assets		<u>35483</u>	<u>36349</u>
Funds of the charity			
Restricted funds		-18533	-4831
Unrestricted income funds		54016	41180
	15	<u>35483</u>	<u>36349</u>

The financial statements on pages 8 to 16 were approved by the trustees , and authorised for issues on 3 December 2025 and signed on their behalf by:

.....
Reverend Christopher Hudson
Trustee

.....
Carolyn Moffett
Trustee

The notes on pages 7 to 13 form an integral part of these financial statements

Community Dialogue

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

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of the liquidation.

The address of its registered office is:

44 Limavady Road

Waterside

Derry

BT47 6JY

These financial statements were authorised for issue by the trustees on 3 December 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

Basis of preparation

Community Dialogue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees have considered both the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, taking into consideration all relevant factors.

Exemption from preparing a cash flow statement

The charity opted Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Community Dialogue

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

Income

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including accounting, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Fixtures, fittings and equipment

Depreciation method and rate

15% reducing balance

Community Dialogue

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

Trade debtors

Trade debtors are amounts due from bodies and customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at cost less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from charitable activities

	Unrestricted funds General	Restricted funds	Total 2025	Total 2024
Department of Foreign Affairs & Trade - Reconciliation Fund		21013	21013	34134
Community Foundation NI		5000	5000	
Project Grant		5088	5088	
Garfield Weston		10000	10000	10000
Halifax Foundation		5000	5000	
Antrim & Newtownabbey Council			0	3800
St Columb		2882	2882	1725
Keele University			0	5500
Rent		630	630	
Lottery - Awards for all			0	10000
NI Community Relations		1784	1784	
Sundry Receipts	4097		4097	1898
	<u>4097</u>	<u>51397</u>	<u>55494</u>	<u>67057</u>

Community Dialogue

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

4 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	General			
Dialogue programmes		2137	2137	2673
Wages and salaries		31747	31747	74378
Administrative fees		15278	15278	10332
Rent		1851	1851	1848
Insurance		101	101	262
Repairs and maintenance		43	43	162
Telephone and fax		458	458	845
Stationery and printing		31	31	
Subscriptions		428	428	168
Workshops		630	630	
Travel and subsistence		1895	1895	2207
Bank charges	351		351	479
Depreciation of fixtures and fittings	210		210	247
	561	54599	55160	93601

£561 (2024 - £726) of the above expenditure was attributable to unrestricted funds and £54,599 (2024-£92,875) to restricted funds.

In addition to the expenditure analysed above , there are also governance costs of £1,200 (2024 - £1,236) which relates directly to charitable activities. See note 5 for further details.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2025	Total 2024
	General		
Accountancy fees	1200	1200	1236
	1200	1200	1236

Community Dialogue

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

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025	2024
	£	£
Accountancy fees	1200	1236
Depreciation of fixed assets	210	247
	<u>1410</u>	<u>1483</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Wages and social security costs	31747	74378
	<u>31747</u>	<u>74378</u>

The monthly average of persons (including senior management/leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025	2024
	No	No
Administration	3	3
	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year.

9 Accountants remuneration

	2025	2024
	£	£
Financial statements	1200	1236
	<u>1200</u>	<u>1236</u>

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

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

11 Tangible fixed assets			
		Furniture and equipment £	Total £
Cost			
At 1 April 2024		17228	17228
At 31 March 2025		<u>17228</u>	<u>17228</u>
Depreciation			
At 1 April 2024		15825	15825
Charge for the year		210	210
At 31 March 2025		<u>16035</u>	<u>16035</u>
Net book value			
At 31 March 2025		<u>1193</u>	<u>1193</u>
At 31 March 2024		<u>1403</u>	<u>1403</u>
12 Debtors			
		2025 £	2024 £
Prepayments			
Other Debtors			
13 Cash and cash equivalents			
		2025 £	2024 £
Cash at bank		<u>35690</u>	<u>36146</u>
14 Creditors: amounts falling due within one year			
		2025 £	2024 £
Accruals		<u>1400</u>	<u>1200</u>

Community Dialogue

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

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	17228	17228
At 31 March 2025	17228	17228
Depreciation		
At 1 April 2024	15825	15825
Charge for the year	210	210
At 31 March 2025	16035	16035
Net book value		
At 31 March 2025	1193	1193
At 31 March 2024	1403	1403

12 Debtors

	2025 £	2024 £
Prepayments		
Other Debtors		

13 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	35690	36146

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	1400	1200

Community Dialogue

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

15 Funds

	Balance at 01-Apr-24	Incoming resources	Resources expended	Balance at 31-Mar-25
Unrestricted funds				
General	50480	4097	561	54016
Restricted funds	-14131	51397	55799	-18533
Total funds	36349	55494	56360	35483

	Balance at 01-Apr-23	Incoming resources	Resources expended	Balance at 31-Mar-24
Unrestricted funds				
General	40008	11198	726	50480
Restricted funds	24121	55859	94111	-14131
Total funds	64129	67057	94837	36349

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds 31-Mar 2025 £
Tangible fixed assets	1193		1193
Current assets	4693	30997	35690
Current liabilities	1400		1400
Total net assets	4486	30997	35483

	Unrestricted funds General £	Restricted funds £	Total funds 31-Mar 2024 £
Tangible fixed assets	1403		1403
Current assets	947	35199	36146
Current liabilities	1200		1200
Total net assets	1150	35199	36349

Accounts

Company registration number: NI036838

Charity registration number: I02921

Community Dialogue

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

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Principal Office	Duncairn Centre for Culture and Arts Duncairn Complex Duncairn Avenue Belfast Co. Antrim BT14 6BP
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The trustees confirm that they have complied with the requirements of the Charities Act 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Financial review

The trustees can report an overall decrease of incoming resources of the charity for the current year of £67,057 (2023: £93,891). Total resources expended also decreased slightly in the previous year at £94,837 (2023: £111,149). This resulted in an overall net deficit on funds of £27,780 (net deficit 2023: £17,249). Total funds of the charity are now £36,349 and are allocated to unrestricted funds of £41,180 and restricted funds of £(4,831).

Going forward, the charity has secure funding in place for all its current projects. Applications have also been made to an number of current and potential funders, the outcome of which will not be known until the start of 2025. However, given the level of current cash reserves the trustees are confident that sufficient funds are in place to ensure the continuity of the charity for the next twelve months and beyond.

Policy on reserves

In calculating the required level of reserves the charity takes into account the risks of income and expenditure being different from that budgeted, planned activity levels and development opportunities arising in the near future. The trustees feel it is beneficial to hold an amount in unrestricted funds to cover running costs for a period of three months to enable the company to continue at its current level of activity and have now reached this target.

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- select suitable accounting policies and apply them consistently.
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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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Disclosure of information to independent examiner

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The annual report was approved by the trustees of the charity on 23rd December 2024 and signed on its behalf by:

Reverend Christopher Hudson
Company secretary and trustee

Community Dialogue

Independent examiner's report to the charity trustees of Community Dialogue, Charity Number 102921

We report on the accounts of the Charity for the year ended 31st March 2024.

Respective responsibilities of charity trustees and examiner

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

It is our 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 report

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

Our 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 charity trustees concerning any such matters.

Our 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 62 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

We have completed our 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, we have found no matters that require drawing to your attention.

BMG Accountants
The Hub
14 Alanbrooke Crescent
Newtownards
BT23 8FE

Community Dialogue

Statement of Financial Activities for the Year Ended 31 March 2024

(Including Income and Expenditure Account and Statement of Total Recognised

Gains and Losses)

	Note	Unrestricted funds	Restricted Funds	Total 2024
Income and Endowments from :				
Charitable activities	3	11198	55859	67057
		11198	55859	67057
Expenditure on :				
Charitable activities	4	726	94111	94837
Total expenditure		726	94111	94837
Net income/(expenditure)		10472	-38252	-27780
Net movement in funds		10472	-38252	-27780
Total funds brought forward		40008	24121	64129
Total funds carried forward	15	50480	-14131	36349

	Note	Unrestricted funds	Restricted Funds	Total 2023
Income and Endowments from :				
Charitable activities	3	10650	83241	93891
		10650	83241	93891
Expenditure on :				
Charitable activities	4	2245	108895	111140
Total expenditure		2245	108895	111140
Net income/(expenditure)		8405	-25654	-17249
Net movement in funds		8405	-25654	-17249
Total funds brought forward		31603	49775	81378
Total funds carried forward	15	40008	24121	64129

All of the charity's activities derive from continuing operations during the period.

The funds breakdown is shown in note 15.

The notes on pages 7 to 13 form an integral part of these financial statements

Community Dialogue

(Registration number : N1036838)

Balance sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	11	1403	1650
Current assets			
Debtors	12		10929
Cash at bank and in hand	13	36146	53856
		<u>36146</u>	<u>64785</u>
Creditors: Amounts falling due within one year		<u>-1200</u>	<u>-2306</u>
		34946	62479
Net assets		<u>36349</u>	<u>64129</u>
Funds of the charity			
Restricted funds		-4831	24121
Unrestricted income funds		41180	40008
	15	<u>36349</u>	<u>64129</u>

The financial statements on pages 8 to 16 were approved by the trustees , and authorised for issues on 11 December 2024 and signed on their behalf by:

.....
Reverend Christopher Hudson
Trustee

.....
Carolyn Moffett
Trustee

The notes on pages 7 to 13 form an integral part of these financial statements

Community Dialogue

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

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of the liquidation.

The address of its registered office is:

44 Limavady Road

Waterside

Derry

BT47 6JY

These financial statements were authorised for issue by the trustees on 23 December 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

Basis of preparation

Community Dialogue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees have considered both the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, taking into consideration all relevant factors.

Exemption from preparing a cash flow statement

The charity opted Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Community Dialogue

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

Income

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including accounting, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Fixtures, fittings and equipment

Depreciation method and rate

15% reducing balance

Community Dialogue

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

Trade debtors

Trade debtors are amounts due from bodies and customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at cost less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3	Income from charitable activities	Unrestricted funds General	Restricted funds	Total 2024	Total 2023
	Department of Foreign Affairs & Trade - Reconciliation Fund		34134	34134	42212
	Community Foundation NI (Comic Relief)				14990
	IFI - CIPP Grant				10824
	Garfield Weston		10000	10000	
	Halifax Foundation				3500
	Antrim & Newtownabbey Council	3800		3800	2618
	St Columb		1725	1725	
	Keele University	5500		5500	
	Loyola University				6659
	Lottery - Awards for all		10000	10000	
	NI Community Relations				2438
	Sundry Receipts	1898		1898	10650
		<u>11198</u>	<u>55859</u>	<u>67057</u>	<u>93891</u>

Community Dialogue

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

4 Expenditure on charitable activities	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	General			
Dialogue programmes		2673		19920
Wages and salaries		74378		75585
Administrative fees		10332		6740
Rent		1848		2400
Insurance		262		464
Repairs and maintenance		162		136
Telephone and fax		845		979
Legal and professional				960
Subscriptions		168		
Sundry expenses				83
Travel and subsistence		2207		2077
Bank charges	479			389
Depreciation of fixtures and fittings	247			291
	726	92875		110024

£726 (2023 - £1,129) of the above expenditure was attributable to unrestricted funds and £92,875 (2023-£108,895) to restricted funds

In addition to the expenditure analysed above, there are also governance costs of £1,236 (2023 - £1,116) which relates directly to charitable activities. See note 5 for further details

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2024	Total 2023
	General		
Accountancy fees	1236	1236	1116
	1236	1236	1116

Community Dialogue

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

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024	2023
	£	£
Accountancy fees	1236	1116
Depreciation of fixed assets	247	291

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Wages and social security costs	74378	75585

The monthly average of persons (including senior management/leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Administration	3	3

No employee received emoluments of more than £60,000 during the year

9 Accountants remuneration

	2024	2023
	£	£
Financial statements	1236	1116

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Community Dialogue

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

11 Tangible fixed assets			
		Furniture and equipment £	Total £
Cost			
At 1 April 2023		17228	17228
At 31 March 2024		17228	17228
Depreciation			
At 1 April 2023		15578	15578
Charge for the year		247	247
At 31 March 2024		15825	15825
Net book value			
At 31 March 2024		1403	1403
At 31 March 2023		1650	1650
12 Debtors			
		2024 £	2023 £
Prepayments			105
Other Debtors			10824
			10929
13 Cash and cash equivalents			
		2024 £	2023 £
Cash at bank		36146	53856
14 Creditors, amounts falling due within one year			
		2024 £	2023 £
Accruals		1200	2306

Community Dialogue

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

15 Funds

	Balance at 01-Apr-23	Incoming resources	Resources expended	Balance at 31-Mar-24
Unrestricted funds				
General	40008	11198	726	50480
Restricted funds	24121	55859	94111	-14131
Total funds	64129	67057	94837	36349

	Balance at 01-Apr-22	Incoming resources	Resources expended	Balance at 31-Mar-23
Unrestricted funds				
General	29403	4172	1972	31603
Restricted funds	43027	116560	109812	49775
Total funds	72430	120732	111784	81378

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds 31-Mar 2024 £
Tangible fixed assets	1403		1403
Current assets	947	35199	36146
Current liabilities	1200		1200
Total net assets	1150	35199	36349

	Unrestricted funds General £	Restricted funds £	Total funds 31-Mar 2024 £
Tangible fixed assets	1650		1650
Current assets	40664	24121	64785
Current liabilities	2306		2306
Total net assets	40008	24121	64129

Annual report

Company registration number: NI036838

Charity registration number: I02921

Community Dialogue

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

BMG Accountants & Tax Advisors
The Hub
14 Alanbrooke Crescent
NEWTOWNARDS
BT23 8FE

Community Dialogue

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Community Dialogue

Reference and Administrative Details

Trustees	Sinead O'Regan Carolyn Moffett Mark Chapman Reverend William Shaw Margaret Craig Maureen Hetherington Reverend Christopher Hudson Caroline McCord Neil McCann
Secretary	Reverend Christopher Hudson
Charity Registration Number	102921
Company Registration Number	NI036838
Registered Office	The charity is incorporated in Northern Ireland. Duncairn Centre for Culture and Arts Duncairn Complex Duncairn Avenue Belfast Co. Antrim BT14 6BP
Principal Office	Duncairn Centre for Culture and Arts Duncairn Complex Duncairn Avenue Belfast Co. Antrim BT14 6BP
Accountants	BMG Accountants & Tax Advisors The Hub 14 Alanbrooke Crescent NEWTOWNARDS BT23 8FE
Bankers	Allied Irish Bank 11-15 Donegall Square North Belfast Co. Antrim BT1 5GB

Community Dialogue

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditor's report of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The principal activity of the charity is to progress a dialogue process, developed over the years, to help transform understanding and build trust amongst people who often hold opposing political, social and religious views.

Objectives, strategies and activities

Community Dialogue is a community relations group dedicated to healing the legacy of our conflict and building a peaceful, prosperous, inclusive and socially cohesive future for all our people by:

- Engaging people experiencing community relations conflict in dialogue that builds respect for difference and agreement on contentious issues.
- Providing people experiencing community relations conflict with peace building training, enabling them to engage more effectively in managing conflict and building social cohesion; and
- Producing learning materials promoting and supporting effective social cohesion initiatives.

Public benefit

The charity is an organisation committed to advance education for the benefit of all the communities and people of Northern Ireland and the Border Counties of the Republic of Ireland through the provision of training, research, seminars and conferences to promote dialogue and in particular, but not exclusively:

- (a) To promote dialogue between people from different backgrounds in order to secure understanding, tolerance, harmony and peace through the provision of facilitated workshops and training.
- (b) To carry out research and publish the useful results thereof.
- (c) To advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

The trustees confirm that they have complied with the requirements of the Charities Act 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Financial review

The trustees can report an overall decrease of incoming resources of the charity for the current year of £67,057 (2023: £93,891). Total resources expended also decreased slightly in the previous year at £94,837 (2023: £111,149). This resulted in an overall net deficit in funds of £27,780 (net deficit 2023: £17,249). Total funds of the charity are now £36,349 and are allocated to unrestricted funds of £41,180 and restricted funds of £(4,831).

Going forward, the charity has secure funding in place for all its current projects. Applications have also been made to a number of current and potential funders, the outcome of which will not be known until the start of 2025. However, given the level of current cash reserves the trustees are confident that sufficient funds are in place to ensure the continuity of the charity for the next twelve months and beyond.

Policy on reserves

In calculating the required level of reserves the charity takes into account the risks of income and expenditure being different from that budgeted, planned activity levels and development opportunities arising in the near future. The trustees feel it is beneficial to hold an amount in unrestricted funds to cover running costs for a period of three months to enable the company to continue at its current level of activity and have now reached this target.

Community Dialogue

Trustees' Report

Principal /funding sources

Principal funding is received from The Community Foundation Northern Ireland and Department of Foreign Affairs & Trade for core activities and development programmes as outlined on page 12 note 3.

Structure, governance and management

Nature of governing document

Community Dialogue is a company limited by guarantee and is also a recognised charity. For the purposes of Charity Law, the directors are also trustees of the company.

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to independent examiner

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant accounting information and to establish that the charity's independent examiners are aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the independent examiner is unaware.

The annual report was approved by the trustees of the charity on 23rd December 2024 and signed on its behalf by:

Reverend Christopher Hudson
Company secretary and trustee

Community Dialogue

Independent examiner's report to the charity trustees of Community Dialogue, Charity Number 102921

We report on the accounts of the Charity for the year ended 31st March 2024.

Respective responsibilities of charity trustees and examiner

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

It is our 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 report

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

Our 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 charity trustees concerning any such matters.

Our 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 62 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

We have completed our 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, we have found no matters that require drawing to your attention.

BMG Accountants
The Hub
14 Alanbrooke Crescent
Newtownards
BT23 8FE

Community Dialogue

Statement of Financial Activities for the Year Ended 31 March 2024

(Including Income and Expenditure Account and Statement of Total Recognised

Gains and Losses)

	Note	Unrestricted funds	Restricted Funds	Total 2024
Income and Endowments from :				
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Community Dialogue

(Registration number : N1036838)

Balance sheet as at 31 March 2024

	Note	2024 £	2023 £
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Tangible assets	11	1403	1650
Current assets			
Debtors	12		10929
Cash at bank and in hand	13	36146	53856
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Creditors: Amounts falling due within one year		<u>-1200</u>	<u>-2306</u>
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Net assets		<u>36349</u>	<u>64129</u>
Funds of the charity			
Restricted funds		-4831	24121
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The financial statements on pages 8 to 16 were approved by the trustees , and authorised for issues on 11 December 2024 and signed on their behalf by:

.....
Reverend Christopher Hudson
Trustee

.....
Carolyn Moffett
Trustee

The notes on pages 7 to 13 form an integral part of these financial statements

Community Dialogue

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

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of the liquidation.

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Fixtures, fittings and equipment

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Community Dialogue

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	Halifax Foundation				3500
	Antrim & Newtownabbey Council	3800		3800	2618
	St Columb		1725	1725	
	Keele University	5500		5500	
	Loyola University				6659
	Lottery - Awards for all		10000	10000	
	NI Community Relations				2438
	Sundry Receipts	1898		1898	10650
		<u>11198</u>	<u>55859</u>	<u>67057</u>	<u>93891</u>

Community Dialogue

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

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	General			
Dialogue programmes		2673		19920
Wages and salaries		74378		75585
Administrative fees		10332		6740
Rent		1848		2400
Insurance		262		464
Repairs and maintenance		162		136
Telephone and fax		845		979
Legal and professional				960
Subscriptions		168		
Sundry expenses				83
Travel and subsistence		2207		2077
Bank charges	479			389
Depreciation of fixtures and fittings	247			291
	726	92875		110024

£726 (2023 - £1,129) of the above expenditure was attributable to unrestricted funds and £92,875 (2023-£108,895) to restricted funds

In addition to the expenditure analysed above, there are also governance costs of £1,236 (2023 - £1,116) which relates directly to charitable activities. See note 5 for further details

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2024	Total 2023
	General		
Accountancy fees	1236	1236	1116
	1236	1236	1116

Community Dialogue

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

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024	2023
	£	£
Accountancy fees	1236	1116
Depreciation of fixed assets	247	291

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Wages and social security costs	74378	75585

The monthly average of persons (including senior management/leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Administration	3	3

No employee received emoluments of more than £60,000 during the year

9 Accountants remuneration

	2024	2023
	£	£
Financial statements	1236	1116

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Community Dialogue

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

11 Tangible fixed assets			
		Furniture and equipment £	Total £
Cost			
At 1 April 2023		17228	17228
At 31 March 2024		17228	17228
Depreciation			
At 1 April 2023		15578	15578
Charge for the year		247	247
At 31 March 2024		15825	15825
Net book value			
At 31 March 2024		1403	1403
At 31 March 2023		1650	1650
12 Debtors			
		2024 £	2023 £
Prepayments			105
Other Debtors			10824
			10929
13 Cash and cash equivalents			
		2024 £	2023 £
Cash at bank		36146	53856
14 Creditors, amounts falling due within one year			
		2024 £	2023 £
Accruals		1200	2306

Community Dialogue

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

15 Funds

	Balance at 01-Apr-23	Incoming resources	Resources expended	Balance at 31-Mar-24
Unrestricted funds				
General	40008	11198	726	50480
Restricted funds	24121	55859	94111	-14131
Total funds	64129	67057	94837	36349

	Balance at 01-Apr-22	Incoming resources	Resources expended	Balance at 31-Mar-23
Unrestricted funds				
General	29403	4172	1972	31603
Restricted funds	43027	116560	109812	49775
Total funds	72430	120732	111784	81378

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds 31-Mar 2024 £
Tangible fixed assets	1403		1403
Current assets	947	35199	36146
Current liabilities	1200		1200
Total net assets	1150	35199	36349

	Unrestricted funds General £	Restricted funds £	Total funds 31-Mar 2024 £
Tangible fixed assets	1650		1650
Current assets	40664	24121	64785
Current liabilities	2306		2306
Total net assets	40008	24121	64129

Annual return

Company registration number: NI036838

Charity registration number: I02921

Community Dialogue

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

BMG Accountants & Tax Advisors
The Hub
14 Alanbrooke Crescent
NEWTOWNARDS
BT23 8FE

Community Dialogue

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Notes to the Financial Statements	7 to 13

Community Dialogue

Reference and Administrative Details

Trustees	Sinead O'Regan Carolyn Moffett Mark Chapman Reverend William Shaw Margaret Craig Maureen Hetherington Reverend Christopher Hudson Caroline McCord Neil McCann
Secretary	Reverend Christopher Hudson
Charity Registration Number	102921
Company Registration Number	NI036838
Registered Office	The charity is incorporated in Northern Ireland. Duncairn Centre for Culture and Arts Duncairn Complex Duncairn Avenue Belfast Co. Antrim BT14 6BP
Principal Office	Duncairn Centre for Culture and Arts Duncairn Complex Duncairn Avenue Belfast Co. Antrim BT14 6BP
Accountants	BMG Accountants & Tax Advisors The Hub 14 Alanbrooke Crescent NEWTOWNARDS BT23 8FE
Bankers	Allied Irish Bank 11-15 Donegall Square North Belfast Co. Antrim BT1 5GB

Community Dialogue

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditor's report of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The principal activity of the charity is to progress a dialogue process, developed over the years, to help transform understanding and build trust amongst people who often hold opposing political, social and religious views.

Objectives, strategies and activities

Community Dialogue is a community relations group dedicated to healing the legacy of our conflict and building a peaceful, prosperous, inclusive and socially cohesive future for all our people by:

- Engaging people experiencing community relations conflict in dialogue that builds respect for difference and agreement on contentious issues.
- Providing people experiencing community relations conflict with peace building training, enabling them to engage more effectively in managing conflict and building social cohesion; and
- Producing learning materials promoting and supporting effective social cohesion initiatives.

Public benefit

The charity is an organisation committed to advance education for the benefit of all the communities and people of Northern Ireland and the Border Counties of the Republic of Ireland through the provision of training, research, seminars and conferences to promote dialogue and in particular, but not exclusively:

- (a) To promote dialogue between people from different backgrounds in order to secure understanding, tolerance, harmony and peace through the provision of facilitated workshops and training.
- (b) To carry out research and publish the useful results thereof.
- (c) To advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

The trustees confirm that they have complied with the requirements of the Charities Act 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Financial review

The trustees can report an overall decrease of incoming resources of the charity for the current year of £67,057 (2023: £93,891). Total resources expended also decreased slightly on the previous year at £94,837 (2023: £111,149). This resulted in an overall net deficit on funds of £27,780 (net deficit 2023: £17,249). Total funds of the charity are now £36,349 and are allocated to unrestricted funds of £41,180 and restricted funds of £(4,831).

Going forward, the charity has secure funding in place for all its current projects. Applications have also been made to a number of current and potential funders, the outcome of which will not be known until the start of 2025. However, given the level of current cash reserves the trustees are confident that sufficient funds are in place to ensure the continuity of the charity for the next twelve months and beyond.

Policy on reserves

In calculating the required level of reserves the charity takes into account the risks of income and expenditure being different from that budgeted, planned activity levels and development opportunities arising in the near future. The trustees feel it is beneficial to hold an amount in unrestricted funds to cover running costs for a period of three months to enable the company to continue at its current level of activity and have now reached this target.

Community Dialogue

Trustees' Report

Principal /funding sources

Principal funding is received from The Community Foundation Northern Ireland and Department of Foreign Affairs & Trade for core activities and development programmes as outlined on page 12 note 3.

Structure, governance and management

Nature of governing document

Community Dialogue is a company limited by guarantee and is also a recognised charity. For the purposes of Charity Law, the directors are also trustees of the company.

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to independent examiner

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant accounting information and to establish that the charity's independent examiners are aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the independent examiner is unaware.

The annual report was approved by the trustees of the charity on 23rd December 2024 and signed on its behalf by:

Reverend Christopher Hudson
Company secretary and trustee

Community Dialogue

Independent examiner's report to the charity trustees of Community Dialogue, Charity Number 102921

We report on the accounts of the Charity for the year ended 31st March 2024.

Respective responsibilities of charity trustees and examiner

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

It is our 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 report

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

Our 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 charity trustees concerning any such matters.

Our 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 62 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

We have completed our 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, we have found no matters that require drawing to your attention.

BMG Accountants
The Hub
14 Alanbrooke Crescent
Newtownards
BT23 8FE

Community Dialogue

Statement of Financial Activities for the Year Ended 31 March 2024

(Including Income and Expenditure Account and Statement of Total Recognised

Gains and Losses)

	Note	Unrestricted funds	Restricted Funds	Total 2024
Income and Endowments from :				
Charitable activities	3	11198	55859	67057
		11198	55859	67057
Expenditure on :				
Charitable activities	4	726	94111	94837
Total expenditure		726	94111	94837
Net income/(expenditure)		10472	-38252	-27780
Net movement in funds		10472	-38252	-27780
Total funds brough forward		40008	24121	64129
Total funds carried forward	15	50480	-14131	36349

	Note	Unrestricted funds	Restricted Funds	Total 2023
Income and Endowments from :				
Charitable activities	3	10650	83241	93891
		10650	83241	93891
Expenditure on :				
Charitable activities	4	2245	108895	111140
Total expenditure		2245	108895	111140
Net income/(expenditure)		8405	-25654	-17249
Net movement in funds		8405	-25654	-17249
Total funds brough forward		31603	49775	81378
Total funds carried forward	15	40008	24121	64129

All of the charity's activities derive from continuing operations during the period.

The funds breakdown is shown in note 15.

The notes on pages 7 to 13 form an integral part of these financial statements

Community Dialogue

(Registration number : N1036838)

Balance sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	11	1403	1650
Current assets			
Debtors	12		10929
Cash at bank and in hand	13	36146	53856
		<u>36146</u>	<u>64785</u>
Creditors: Amounts falling due within one year		<u>-1200</u>	<u>-2306</u>
		34946	62479
Net assets		<u>36349</u>	<u>64129</u>
Funds of the charity			
Restricted funds		-4831	24121
Unrestricted income funds		41180	40008
	15	<u>36349</u>	<u>64129</u>

The financial statements on pages 8 to 16 were approved by the trustees , and authorised for issues on 11 December 2024 and signed on their behalf by:

.....
Reverend Christopher Hudson
Trustee

.....
Carolyn Moffett
Trustee

The notes on pages 7 to 13 form an integral part of these financial statements

Community Dialogue

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

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of the liquidation.

The address of its registered office is:

44 Limavady Road

Waterside

Derry

BT47 6JY

These financial statements were authorised for issue by the trustees on 23 December 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

Basis of preparation

Community Dialogue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees have considered both the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, taking into consideration all relevant factors.

Exemption from preparing a cash flow statement

The charity opted Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Community Dialogue

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

Income

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including accounting, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Fixtures, fittings and equipment

Depreciation method and rate

15% reducing balance

Community Dialogue

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

Trade debtors

Trade debtors are amounts due from bodies and customers for services performed in the ordinary course of business

Trade debtors are recognised initially at the transaction price. They are subsequently measured at cost less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3	Income from charitable activities	Unrestricted funds General	Restricted funds	Total 2024	Total 2023
	Department of Foreign Affairs & Trade - Reconciliation Fund		34134	34134	42212
	Community Foundation NI (Comic Relief)				14990
	IFI - CIPP Grant				10824
	Garfield Weston		10000	10000	
	Halifax Foundation				3500
	Antrim & Newtownabbey Council	3800		3800	2618
	St Columb		1725	1725	
	Keele University	5500		5500	
	Loyola University				6659
	Lottery - Awards for all		10000	10000	
	NI Community Relations				2438
	Sundry Receipts	1898		1898	10650
		<u>11198</u>	<u>55859</u>	<u>67057</u>	<u>93891</u>

Community Dialogue

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

4 Expenditure on charitable activities	Unrestricted funds General	Restricted funds	Total 2024	Total 2023
Dialogue programmes		2673		19920
Wages and salaries		74378		75585
Administrative fees		10332		6740
Rent		1848		2400
Insurance		262		464
Repairs and maintenance		162		136
Telephone and fax		845		979
Legal and professional				960
Subscriptions		168		
Sundry expenses				83
Travel and subsistence		2207		2077
Bank charges	479			389
Depreciation of fixtures and fittings	247			291
	726	92875		110024

£726 (2023 - £1,129) of the above expenditure was attributable to unrestricted funds and £92,875 (2023-£108,895) to restricted funds

In addition to the expenditure analysed above, there are also governance costs of £1,236 (2023 - £1,116) which relates directly to charitable activities. See note 5 for further details

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General	Total 2024	Total 2023
Accountancy fees	1236	1236	1116
	1236	1236	1116

Community Dialogue

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

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024	2023
	£	£
Accountancy fees	1236	1116
Depreciation of fixed assets	247	291

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Wages and social security costs	74378	75585

The monthly average of persons (including senior management/leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Administration	3	3

No employee received emoluments of more than £60,000 during the year

9 Accountants remuneration

	2024	2023
	£	£
Financial statements	1236	1116

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Community Dialogue

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

11 Tangible fixed assets			
		Furniture and equipment £	Total £
Cost			
At 1 April 2023		17228	17228
At 31 March 2024		17228	17228
Depreciation			
At 1 April 2023		15578	15578
Charge for the year		247	247
At 31 March 2024		15825	15825
Net book value			
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12 Debtors			
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Cash at bank		36146	53856
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		2024 £	2023 £
Accruals		1200	2306

Community Dialogue

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

15 Funds

	Balance at 01-Apr-23	Incoming resources	Resources expended	Balance at 31-Mar-24
Unrestricted funds				
General	40008	11198	726	50480
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Total funds	72430	120732	111784	81378

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds 31-Mar 2024 £
Tangible fixed assets	1403		1403
Current assets	947	35199	36146
Current liabilities	1200		1200
Total net assets	1150	35199	36349

	Unrestricted funds General £	Restricted funds £	Total funds 31-Mar 2024 £
Tangible fixed assets	1650		1650
Current assets	40664	24121	64785
Current liabilities	2306		2306
Total net assets	40008	24121	64129

Accounts

Company registration number: NI036838

Charity registration number: 102921

Community Dialogue

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

DT Carson & Co.
Chartered Accountants & Registered Auditors
51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

Community Dialogue

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Community Dialogue

Reference and Administrative Details

Trustees	Sinead O'Regan Carolyn Moffett Mark Chapman Reverend William Shaw Margaret Craig Maureen Hetherington Reverend Christopher Hudson Caroline McCord Neil McCann
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Principal Office	Duncairn Centre for Culture and Arts Duncairn Complex Duncairn Avenue Belfast Co. Antrim BT14 6BP
Auditor	DT Carson & Co. Chartered Accountants & Registered Auditors 51 - 53 Thomas Street Ballymena Co. Antrim BT43 6AZ
Bankers	Allied Irish Bank 11-15 Donegall Square North Belfast Co. Antrim BT1 5GB

Community Dialogue

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The principal activity of the charity is to progress a dialogue process, developed over the years, to help transform understanding and build trust amongst people who often hold opposing political, social and religious views.

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The charity is an organisation committed to advance education for the benefit of all the communities and people of Northern Ireland and the Border Counties of the Republic of Ireland through the provision of training, research, seminars and conferences to promote dialogue and in particular, but not exclusively:

- (a) To promote dialogue between people from different backgrounds in order to secure understanding, tolerance, harmony and peace through the provision of facilitated workshops and training;
- (b) To carry out research and publish the useful results thereof;
- (c) To advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

The trustees confirm that they have complied with the requirements of the Charities Act 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Financial review

The trustees can report an overall decrease of incoming resources of the charity for the current year of £93,891 (2022 : £120,732). Total resources expended also decreased slightly on the previous year at £111,140 (2022 : £111,784). This resulted in an overall net deficit of funds of £17,249 (net surplus 2022 : £8,948). Total funds of the charity are now £64,129 and are allocated to unrestricted funds of £40,008 and restricted funds of £24,121.

Going forward, the charity has secure funding in place for all its current projects. Applications have also been made to a number of current and potential funders, the outcome of which will not be known until the start of 2024. However, given the level of current cash reserves the trustees are confident that sufficient funds are in place to ensure the continuity of the charity for the next twelve months and beyond.

Policy on reserves

In calculating the required level of reserves the charity takes into account the risks of income and expenditure being different from that budgeted, planned activity levels and development opportunities arising in the near future. The trustees feel it is beneficial to hold an amount in unrestricted funds to cover running costs for a period of three months to enable the company to continue at its current level of activity and have now reached this target.

Community Dialogue

Trustees' Report

Principal funding sources

Principal funding is received from The Community Foundation Northern Ireland and Department of Foreign Affairs & Trade for core activities and development programmes as outlined on page 12 note 3.

Structure, governance and management

Nature of governing document

Community Dialogue is a company limited by guarantee and is also a recognised charity. For the purposes of Charity Law, the directors are also trustees of the company.

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 15 November 2023 and signed on its behalf by:

.....
Reverend Christopher Hudson
Company secretary and trustee

Community Dialogue

Independent Auditor's Report to the Members of Community Dialogue

Opinion

We have audited the financial statements of Community Dialogue (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Community Dialogue

Independent Auditor's Report to the Members of Community Dialogue

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 3), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor responsibilities for the audit of the financial statements

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

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

Community Dialogue

Independent Auditor's Report to the Members of Community Dialogue

- We obtained an understanding of the legal and regulatory framework applicable to the company and the sector in which it operates. We determined that the following laws and regulations were most significant: the Companies Act 2006 and the financial reporting framework FRS 102;
- We obtained an understanding of how the company is complying with those legal, regulatory and financial reporting frameworks by making inquiries of management; and
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above. Audit procedures performed included:

- identifying the nature of the industry sector and business performance;
- enquiring of management about their own identification and assessment of the risk of irregularities and whether they have any knowledge of any actual, suspected or alleged fraud;
- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- identifying and assessing the extent of compliance with laws and regulations and enquiring of management if they are aware of any instance of non-compliance;
- assessing assumptions and judgements made by management in its significant accounting estimates for reasonableness;
- performing analytical procedures to identify any unusual or unexpected variations that may indicate risk of material misstatement due to fraud;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- enquiring of management concerning actual and potential litigation and claims.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Community Dialogue

Independent Auditor's Report to the Members of Community Dialogue

Use of our report

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

.....
Trevor Shiels FCA (Senior Statutory Auditor)
For and on behalf of DT Carson & Co., Statutory Auditor

51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

15 November 2023

Community Dialogue

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Charitable activities	3	<u>10,650</u>	<u>83,241</u>	<u>93,891</u>
Total income		<u>10,650</u>	<u>83,241</u>	<u>93,891</u>
Expenditure on:				
Charitable activities	4	<u>(2,245)</u>	<u>(108,895)</u>	<u>(111,140)</u>
Total expenditure		<u>(2,245)</u>	<u>(108,895)</u>	<u>(111,140)</u>
Net income/(expenditure)		<u>8,405</u>	<u>(25,654)</u>	<u>(17,249)</u>
Net movement in funds		8,405	(25,654)	(17,249)
Reconciliation of funds				
Total funds brought forward		<u>31,603</u>	<u>49,775</u>	<u>81,378</u>
Total funds carried forward	15	<u>40,008</u>	<u>24,121</u>	<u>64,129</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Charitable activities	3	<u>4,172</u>	<u>116,560</u>	<u>120,732</u>
Total income		<u>4,172</u>	<u>116,560</u>	<u>120,732</u>
Expenditure on:				
Charitable activities	4	<u>(1,972)</u>	<u>(109,812)</u>	<u>(111,784)</u>
Total expenditure		<u>(1,972)</u>	<u>(109,812)</u>	<u>(111,784)</u>
Net income		<u>2,200</u>	<u>6,748</u>	<u>8,948</u>
Net movement in funds		2,200	6,748	8,948
Reconciliation of funds				
Total funds brought forward		<u>29,403</u>	<u>43,027</u>	<u>72,430</u>
Total funds carried forward	15	<u>31,603</u>	<u>49,775</u>	<u>81,378</u>

All of the charity's activities derive from continuing operations during the above period.

The funds breakdown is shown in note 15.

The notes on pages 10 to 16 form an integral part of these financial statements.

Community Dialogue

(Registration number: NI036838) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	1,650	1,941
Current assets			
Debtors	12	10,929	412
Cash at bank and in hand	13	<u>53,856</u>	<u>80,215</u>
		64,785	80,627
Creditors: Amounts falling due within one year	14	<u>(2,306)</u>	<u>(1,190)</u>
Net current assets		<u>62,479</u>	<u>79,437</u>
Net assets		<u>64,129</u>	<u>81,378</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		24,121	49,775
Unrestricted income funds			
Unrestricted funds		<u>40,008</u>	<u>31,603</u>
Total funds	15	<u>64,129</u>	<u>81,378</u>

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 15 November 2023 and signed on their behalf by:

.....
Sinead O'Regan
Trustee

.....
Carolyn Moffett
Trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Duncairn Centre for Culture and Arts

Duncairn Complex

Duncairn Avenue

Belfast

Co. Antrim

BT14 6BP

These financial statements were authorised for issue by the trustees on 15 November 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

Basis of preparation

Community Dialogue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees have considered both the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, taking into consideration all relevant factors.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

Income

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	15 % reducing balance

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

Trade debtors

Trade debtors are amounts due from funding bodies and customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at cost less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Department of Foreign Affairs & Trade - Reconciliation Fund	-	42,212	42,212	33,973
Community Foundation NI (Comic Relief)	-	14,990	14,990	59,962
IFI - CIPP Grant	-	10,824	10,824	-
Garfield Weston	-	-	-	10,000
Halifax Foundation	-	3,500	3,500	-
TEO Victims & Survivors	-	-	-	8,200
Antrim & Newtown Abbey Council	-	2,618	2,618	4,425
Loyola University	-	6,659	6,659	-
NI Community Relations	-	2,438	2,438	-
Sundry Receipts	10,650	-	10,650	4,172
	<u>10,650</u>	<u>83,241</u>	<u>93,891</u>	<u>120,732</u>

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Dialogue programmes	-	19,920	19,920	33,015
Wages and salaries	-	73,588	73,588	63,373
Staff NIC (Employers)	-	1,997	1,997	2,305
Administrative fees	-	6,740	6,740	6,760
Rent	-	2,400	2,400	2,400
Insurance	-	464	464	605
Repairs and maintenance	-	136	136	200
Telephone and fax	-	979	979	834
Legal and professional	-	960	960	-
Sundry expenses	-	83	83	113
Travel and subsistence	449	1,628	2,077	207
Bank charges	389	-	389	549
Depreciation of fixtures and fittings	291	-	291	343
	<u>1,129</u>	<u>108,895</u>	<u>110,024</u>	<u>110,704</u>

£1,129 (2022 - £892) of the above expenditure was attributable to unrestricted funds and £108,895 (2022 - £109,812) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £1,116 (2022 - £1,080) which relate directly to charitable activities. See note 5 for further details.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Audit fees			
Audit of the financial statements	1,116	1,116	1,080
	<u>1,116</u>	<u>1,116</u>	<u>1,080</u>

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Audit fees	1,116	1,080
Depreciation of fixed assets	291	343

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	73,588	63,373
Social security costs	1,997	2,305
	<u>75,585</u>	<u>65,678</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Administration	<u>3</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year.

9 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	<u>1,116</u>	<u>1,080</u>

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	17,228	17,228
At 31 March 2023	17,228	17,228
Depreciation		
At 1 April 2022	15,287	15,287
Charge for the year	291	291
At 31 March 2023	15,578	15,578
Net book value		
At 31 March 2023	1,650	1,650
At 31 March 2022	1,941	1,941

12 Debtors

	2023 £	2022 £
Prepayments	105	412
Other debtors	10,824	-
	10,929	412

13 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	53,856	80,215

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	2,306	1,190

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	31,603	10,650	(2,245)	40,008
Restricted funds	<u>49,775</u>	<u>83,241</u>	<u>(108,895)</u>	<u>24,121</u>
Total funds	<u>81,378</u>	<u>93,891</u>	<u>(111,140)</u>	<u>64,129</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	29,403	4,172	(1,972)	31,603
Restricted funds	<u>43,027</u>	<u>116,560</u>	<u>(109,812)</u>	<u>49,775</u>
Total funds	<u>72,430</u>	<u>120,732</u>	<u>(111,784)</u>	<u>81,378</u>

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	1,650	-	1,650
Current assets	40,664	24,121	64,785
Current liabilities	<u>(2,306)</u>	<u>-</u>	<u>(2,306)</u>
Total net assets	<u>40,008</u>	<u>24,121</u>	<u>64,129</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	1,941	-	1,941
Current assets	30,852	49,775	80,627
Current liabilities	<u>(1,190)</u>	<u>-</u>	<u>(1,190)</u>
Total net assets	<u>31,603</u>	<u>49,775</u>	<u>81,378</u>

Annual report

Company registration number: NI036838

Charity registration number: 102921

Community Dialogue

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

DT Carson & Co.
Chartered Accountants & Registered Auditors
51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

Community Dialogue

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Community Dialogue

Reference and Administrative Details

Trustees	Sinead O'Regan Carolyn Moffett Mark Chapman Reverend William Shaw Margaret Craig Maureen Hetherington Reverend Christopher Hudson Caroline McCord Neil McCann
Secretary	Reverend Christopher Hudson
Charity Registration Number	102921
Company Registration Number	NI036838
Registered Office	The charity is incorporated in Northern Ireland. Duncairn Centre for Culture and Arts Duncairn Complex Duncairn Avenue Belfast Co. Antrim BT14 6BP
Principal Office	Duncairn Centre for Culture and Arts Duncairn Complex Duncairn Avenue Belfast Co. Antrim BT14 6BP
Auditor	DT Carson & Co. Chartered Accountants & Registered Auditors 51 - 53 Thomas Street Ballymena Co. Antrim BT43 6AZ
Bankers	Allied Irish Bank 11-15 Donegall Square North Belfast Co. Antrim BT1 5GB

Community Dialogue

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The principal activity of the charity is to progress a dialogue process, developed over the years, to help transform understanding and build trust amongst people who often hold opposing political, social and religious views.

Objectives, strategies and activities

Community Dialogue is a community relations group dedicated to healing the legacy of our conflict and building a peaceful, prosperous, inclusive and socially cohesive future for all our people by:

- Engaging people experiencing community relations conflict in dialogue that builds respect for difference and agreement on contentious issues;
- Providing people experiencing community relations conflict with peace building training, enabling them to engage more effectively in managing conflict and building social cohesion; and
- Producing learning materials promoting and supporting effective social cohesion initiatives.

Public benefit

The charity is an organisation committed to advance education for the benefit of all the communities and people of Northern Ireland and the Border Counties of the Republic of Ireland through the provision of training, research, seminars and conferences to promote dialogue and in particular, but not exclusively:

- (a) To promote dialogue between people from different backgrounds in order to secure understanding, tolerance, harmony and peace through the provision of facilitated workshops and training;
- (b) To carry out research and publish the useful results thereof;
- (c) To advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

The trustees confirm that they have complied with the requirements of the Charities Act 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Financial review

The trustees can report an overall decrease of incoming resources of the charity for the current year of £93,891 (2022 : £120,732). Total resources expended also decreased slightly on the previous year at £111,140 (2022 : £111,784). This resulted in an overall net deficit of funds of £17,249 (net surplus 2022 : £8,948). Total funds of the charity are now £64,129 and are allocated to unrestricted funds of £40,008 and restricted funds of £24,121.

Going forward, the charity has secure funding in place for all its current projects. Applications have also been made to a number of current and potential funders, the outcome of which will not be known until the start of 2024. However, given the level of current cash reserves the trustees are confident that sufficient funds are in place to ensure the continuity of the charity for the next twelve months and beyond.

Policy on reserves

In calculating the required level of reserves the charity takes into account the risks of income and expenditure being different from that budgeted, planned activity levels and development opportunities arising in the near future. The trustees feel it is beneficial to hold an amount in unrestricted funds to cover running costs for a period of three months to enable the company to continue at its current level of activity and have now reached this target.

Community Dialogue

Trustees' Report

Principal funding sources

Principal funding is received from The Community Foundation Northern Ireland and Department of Foreign Affairs & Trade for core activities and development programmes as outlined on page 12 note 3.

Structure, governance and management

Nature of governing document

Community Dialogue is a company limited by guarantee and is also a recognised charity. For the purposes of Charity Law, the directors are also trustees of the company.

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 15 November 2023 and signed on its behalf by:

.....
Reverend Christopher Hudson
Company secretary and trustee

Community Dialogue

Independent Auditor's Report to the Members of Community Dialogue

Opinion

We have audited the financial statements of Community Dialogue (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Community Dialogue

Independent Auditor's Report to the Members of Community Dialogue

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 3), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor responsibilities for the audit of the financial statements

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

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

Community Dialogue

Independent Auditor's Report to the Members of Community Dialogue

- We obtained an understanding of the legal and regulatory framework applicable to the company and the sector in which it operates. We determined that the following laws and regulations were most significant: the Companies Act 2006 and the financial reporting framework FRS 102;
- We obtained an understanding of how the company is complying with those legal, regulatory and financial reporting frameworks by making inquiries of management; and
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above. Audit procedures performed included:

- identifying the nature of the industry sector and business performance;
- enquiring of management about their own identification and assessment of the risk of irregularities and whether they have any knowledge of any actual, suspected or alleged fraud;
- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- identifying and assessing the extent of compliance with laws and regulations and enquiring of management if they are aware of any instance of non-compliance;
- assessing assumptions and judgements made by management in its significant accounting estimates for reasonableness;
- performing analytical procedures to identify any unusual or unexpected variations that may indicate risk of material misstatement due to fraud;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- enquiring of management concerning actual and potential litigation and claims.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Community Dialogue

Independent Auditor's Report to the Members of Community Dialogue

Use of our report

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

.....
Trevor Shiels FCA (Senior Statutory Auditor)
For and on behalf of DT Carson & Co., Statutory Auditor

51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

15 November 2023

Community Dialogue

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Charitable activities	3	<u>10,650</u>	<u>83,241</u>	<u>93,891</u>
Total income		<u>10,650</u>	<u>83,241</u>	<u>93,891</u>
Expenditure on:				
Charitable activities	4	<u>(2,245)</u>	<u>(108,895)</u>	<u>(111,140)</u>
Total expenditure		<u>(2,245)</u>	<u>(108,895)</u>	<u>(111,140)</u>
Net income/(expenditure)		<u>8,405</u>	<u>(25,654)</u>	<u>(17,249)</u>
Net movement in funds		8,405	(25,654)	(17,249)
Reconciliation of funds				
Total funds brought forward		<u>31,603</u>	<u>49,775</u>	<u>81,378</u>
Total funds carried forward	15	<u>40,008</u>	<u>24,121</u>	<u>64,129</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Charitable activities	3	<u>4,172</u>	<u>116,560</u>	<u>120,732</u>
Total income		<u>4,172</u>	<u>116,560</u>	<u>120,732</u>
Expenditure on:				
Charitable activities	4	<u>(1,972)</u>	<u>(109,812)</u>	<u>(111,784)</u>
Total expenditure		<u>(1,972)</u>	<u>(109,812)</u>	<u>(111,784)</u>
Net income		<u>2,200</u>	<u>6,748</u>	<u>8,948</u>
Net movement in funds		2,200	6,748	8,948
Reconciliation of funds				
Total funds brought forward		<u>29,403</u>	<u>43,027</u>	<u>72,430</u>
Total funds carried forward	15	<u>31,603</u>	<u>49,775</u>	<u>81,378</u>

All of the charity's activities derive from continuing operations during the above period.

The funds breakdown is shown in note 15.

The notes on pages 10 to 16 form an integral part of these financial statements.

Community Dialogue

(Registration number: NI036838) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	1,650	1,941
Current assets			
Debtors	12	10,929	412
Cash at bank and in hand	13	<u>53,856</u>	<u>80,215</u>
		64,785	80,627
Creditors: Amounts falling due within one year	14	<u>(2,306)</u>	<u>(1,190)</u>
Net current assets		<u>62,479</u>	<u>79,437</u>
Net assets		<u>64,129</u>	<u>81,378</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		24,121	49,775
Unrestricted income funds			
Unrestricted funds		<u>40,008</u>	<u>31,603</u>
Total funds	15	<u>64,129</u>	<u>81,378</u>

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 15 November 2023 and signed on their behalf by:

.....
Sinead O'Regan
Trustee

.....
Carolyn Moffett
Trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Duncairn Centre for Culture and Arts

Duncairn Complex

Duncairn Avenue

Belfast

Co. Antrim

BT14 6BP

These financial statements were authorised for issue by the trustees on 15 November 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

Basis of preparation

Community Dialogue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees have considered both the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, taking into consideration all relevant factors.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

Income

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	15 % reducing balance

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

Trade debtors

Trade debtors are amounts due from funding bodies and customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at cost less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Department of Foreign Affairs & Trade - Reconciliation Fund	-	42,212	42,212	33,973
Community Foundation NI (Comic Relief)	-	14,990	14,990	59,962
IFI - CIPP Grant	-	10,824	10,824	-
Garfield Weston	-	-	-	10,000
Halifax Foundation	-	3,500	3,500	-
TEO Victims & Survivors	-	-	-	8,200
Antrim & Newtown Abbey Council	-	2,618	2,618	4,425
Loyola University	-	6,659	6,659	-
NI Community Relations	-	2,438	2,438	-
Sundry Receipts	10,650	-	10,650	4,172
	<u>10,650</u>	<u>83,241</u>	<u>93,891</u>	<u>120,732</u>

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Dialogue programmes	-	19,920	19,920	33,015
Wages and salaries	-	73,588	73,588	63,373
Staff NIC (Employers)	-	1,997	1,997	2,305
Administrative fees	-	6,740	6,740	6,760
Rent	-	2,400	2,400	2,400
Insurance	-	464	464	605
Repairs and maintenance	-	136	136	200
Telephone and fax	-	979	979	834
Legal and professional	-	960	960	-
Sundry expenses	-	83	83	113
Travel and subsistence	449	1,628	2,077	207
Bank charges	389	-	389	549
Depreciation of fixtures and fittings	291	-	291	343
	<u>1,129</u>	<u>108,895</u>	<u>110,024</u>	<u>110,704</u>

£1,129 (2022 - £892) of the above expenditure was attributable to unrestricted funds and £108,895 (2022 - £109,812) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £1,116 (2022 - £1,080) which relate directly to charitable activities. See note 5 for further details.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Audit fees			
Audit of the financial statements	1,116	1,116	1,080
	<u>1,116</u>	<u>1,116</u>	<u>1,080</u>

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Audit fees	1,116	1,080
Depreciation of fixed assets	291	343

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	73,588	63,373
Social security costs	1,997	2,305
	<u>75,585</u>	<u>65,678</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Administration	<u>3</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year.

9 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	<u>1,116</u>	<u>1,080</u>

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	17,228	17,228
At 31 March 2023	17,228	17,228
Depreciation		
At 1 April 2022	15,287	15,287
Charge for the year	291	291
At 31 March 2023	15,578	15,578
Net book value		
At 31 March 2023	1,650	1,650
At 31 March 2022	1,941	1,941

12 Debtors

	2023 £	2022 £
Prepayments	105	412
Other debtors	10,824	-
	10,929	412

13 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	53,856	80,215

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	2,306	1,190

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	31,603	10,650	(2,245)	40,008
Restricted funds	<u>49,775</u>	<u>83,241</u>	<u>(108,895)</u>	<u>24,121</u>
Total funds	<u>81,378</u>	<u>93,891</u>	<u>(111,140)</u>	<u>64,129</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	29,403	4,172	(1,972)	31,603
Restricted funds	<u>43,027</u>	<u>116,560</u>	<u>(109,812)</u>	<u>49,775</u>
Total funds	<u>72,430</u>	<u>120,732</u>	<u>(111,784)</u>	<u>81,378</u>

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	1,650	-	1,650
Current assets	40,664	24,121	64,785
Current liabilities	<u>(2,306)</u>	<u>-</u>	<u>(2,306)</u>
Total net assets	<u>40,008</u>	<u>24,121</u>	<u>64,129</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	1,941	-	1,941
Current assets	30,852	49,775	80,627
Current liabilities	<u>(1,190)</u>	<u>-</u>	<u>(1,190)</u>
Total net assets	<u>31,603</u>	<u>49,775</u>	<u>81,378</u>

Annual return

Company registration number: NI036838

Charity registration number: 102921

Community Dialogue

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

DT Carson & Co.
Chartered Accountants & Registered Auditors
51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

Community Dialogue

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Community Dialogue

Reference and Administrative Details

Trustees	Sinead O'Regan Carolyn Moffett Mark Chapman Reverend William Shaw Margaret Craig Maureen Hetherington Reverend Christopher Hudson Caroline McCord Neil McCann
Secretary	Reverend Christopher Hudson
Charity Registration Number	102921
Company Registration Number	NI036838
Registered Office	The charity is incorporated in Northern Ireland. Duncairn Centre for Culture and Arts Duncairn Complex Duncairn Avenue Belfast Co. Antrim BT14 6BP
Principal Office	Duncairn Centre for Culture and Arts Duncairn Complex Duncairn Avenue Belfast Co. Antrim BT14 6BP
Auditor	DT Carson & Co. Chartered Accountants & Registered Auditors 51 - 53 Thomas Street Ballymena Co. Antrim BT43 6AZ
Bankers	Allied Irish Bank 11-15 Donegall Square North Belfast Co. Antrim BT1 5GB

Community Dialogue

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The principal activity of the charity is to progress a dialogue process, developed over the years, to help transform understanding and build trust amongst people who often hold opposing political, social and religious views.

Objectives, strategies and activities

Community Dialogue is a community relations group dedicated to healing the legacy of our conflict and building a peaceful, prosperous, inclusive and socially cohesive future for all our people by:

- Engaging people experiencing community relations conflict in dialogue that builds respect for difference and agreement on contentious issues;
- Providing people experiencing community relations conflict with peace building training, enabling them to engage more effectively in managing conflict and building social cohesion; and
- Producing learning materials promoting and supporting effective social cohesion initiatives.

Public benefit

The charity is an organisation committed to advance education for the benefit of all the communities and people of Northern Ireland and the Border Counties of the Republic of Ireland through the provision of training, research, seminars and conferences to promote dialogue and in particular, but not exclusively:

- (a) To promote dialogue between people from different backgrounds in order to secure understanding, tolerance, harmony and peace through the provision of facilitated workshops and training;
- (b) To carry out research and publish the useful results thereof;
- (c) To advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

The trustees confirm that they have complied with the requirements of the Charities Act 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Financial review

The trustees can report an overall decrease of incoming resources of the charity for the current year of £93,891 (2022 : £120,732). Total resources expended also decreased slightly on the previous year at £111,140 (2022 : £111,784). This resulted in an overall net deficit of funds of £17,249 (net surplus 2022 : £8,948). Total funds of the charity are now £64,129 and are allocated to unrestricted funds of £40,008 and restricted funds of £24,121.

Going forward, the charity has secure funding in place for all its current projects. Applications have also been made to a number of current and potential funders, the outcome of which will not be known until the start of 2024. However, given the level of current cash reserves the trustees are confident that sufficient funds are in place to ensure the continuity of the charity for the next twelve months and beyond.

Policy on reserves

In calculating the required level of reserves the charity takes into account the risks of income and expenditure being different from that budgeted, planned activity levels and development opportunities arising in the near future. The trustees feel it is beneficial to hold an amount in unrestricted funds to cover running costs for a period of three months to enable the company to continue at its current level of activity and have now reached this target.

Community Dialogue

Trustees' Report

Principal funding sources

Principal funding is received from The Community Foundation Northern Ireland and Department of Foreign Affairs & Trade for core activities and development programmes as outlined on page 12 note 3.

Structure, governance and management

Nature of governing document

Community Dialogue is a company limited by guarantee and is also a recognised charity. For the purposes of Charity Law, the directors are also trustees of the company.

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 15 November 2023 and signed on its behalf by:

.....
Reverend Christopher Hudson
Company secretary and trustee

Community Dialogue

Independent Auditor's Report to the Members of Community Dialogue

Opinion

We have audited the financial statements of Community Dialogue (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 3), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor responsibilities for the audit of the financial statements

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

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

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Independent Auditor's Report to the Members of Community Dialogue

- We obtained an understanding of the legal and regulatory framework applicable to the company and the sector in which it operates. We determined that the following laws and regulations were most significant: the Companies Act 2006 and the financial reporting framework FRS 102;
- We obtained an understanding of how the company is complying with those legal, regulatory and financial reporting frameworks by making inquiries of management; and
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above. Audit procedures performed included:

- identifying the nature of the industry sector and business performance;
- enquiring of management about their own identification and assessment of the risk of irregularities and whether they have any knowledge of any actual, suspected or alleged fraud;
- identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- identifying and assessing the extent of compliance with laws and regulations and enquiring of management if they are aware of any instance of non-compliance;
- assessing assumptions and judgements made by management in its significant accounting estimates for reasonableness;
- performing analytical procedures to identify any unusual or unexpected variations that may indicate risk of material misstatement due to fraud;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- enquiring of management concerning actual and potential litigation and claims.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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Independent Auditor's Report to the Members of Community Dialogue

Use of our report

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

.....
Trevor Shiels FCA (Senior Statutory Auditor)
For and on behalf of DT Carson & Co., Statutory Auditor

51 - 53 Thomas Street
Ballymena
Co. Antrim
BT43 6AZ

15 November 2023

Community Dialogue

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Charitable activities	3	<u>10,650</u>	<u>83,241</u>	<u>93,891</u>
Total income		<u>10,650</u>	<u>83,241</u>	<u>93,891</u>
Expenditure on:				
Charitable activities	4	<u>(2,245)</u>	<u>(108,895)</u>	<u>(111,140)</u>
Total expenditure		<u>(2,245)</u>	<u>(108,895)</u>	<u>(111,140)</u>
Net income/(expenditure)		<u>8,405</u>	<u>(25,654)</u>	<u>(17,249)</u>
Net movement in funds		8,405	(25,654)	(17,249)
Reconciliation of funds				
Total funds brought forward		<u>31,603</u>	<u>49,775</u>	<u>81,378</u>
Total funds carried forward	15	<u>40,008</u>	<u>24,121</u>	<u>64,129</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Charitable activities	3	<u>4,172</u>	<u>116,560</u>	<u>120,732</u>
Total income		<u>4,172</u>	<u>116,560</u>	<u>120,732</u>
Expenditure on:				
Charitable activities	4	<u>(1,972)</u>	<u>(109,812)</u>	<u>(111,784)</u>
Total expenditure		<u>(1,972)</u>	<u>(109,812)</u>	<u>(111,784)</u>
Net income		<u>2,200</u>	<u>6,748</u>	<u>8,948</u>
Net movement in funds		2,200	6,748	8,948
Reconciliation of funds				
Total funds brought forward		<u>29,403</u>	<u>43,027</u>	<u>72,430</u>
Total funds carried forward	15	<u>31,603</u>	<u>49,775</u>	<u>81,378</u>

All of the charity's activities derive from continuing operations during the above period.

The funds breakdown is shown in note 15.

The notes on pages 10 to 16 form an integral part of these financial statements.

Community Dialogue

(Registration number: NI036838) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	1,650	1,941
Current assets			
Debtors	12	10,929	412
Cash at bank and in hand	13	<u>53,856</u>	<u>80,215</u>
		64,785	80,627
Creditors: Amounts falling due within one year	14	<u>(2,306)</u>	<u>(1,190)</u>
Net current assets		<u>62,479</u>	<u>79,437</u>
Net assets		<u>64,129</u>	<u>81,378</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		24,121	49,775
Unrestricted income funds			
Unrestricted funds		<u>40,008</u>	<u>31,603</u>
Total funds	15	<u>64,129</u>	<u>81,378</u>

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 15 November 2023 and signed on their behalf by:

.....
Sinead O'Regan
Trustee

.....
Carolyn Moffett
Trustee

The notes on pages 10 to 16 form an integral part of these financial statements.

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Duncairn Centre for Culture and Arts

Duncairn Complex

Duncairn Avenue

Belfast

Co. Antrim

BT14 6BP

These financial statements were authorised for issue by the trustees on 15 November 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

Basis of preparation

Community Dialogue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis as the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees have considered both the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, taking into consideration all relevant factors.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

Income

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	15 % reducing balance

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

Trade debtors

Trade debtors are amounts due from funding bodies and customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at cost less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Department of Foreign Affairs & Trade - Reconciliation Fund	-	42,212	42,212	33,973
Community Foundation NI (Comic Relief)	-	14,990	14,990	59,962
IFI - CIPP Grant	-	10,824	10,824	-
Garfield Weston	-	-	-	10,000
Halifax Foundation	-	3,500	3,500	-
TEO Victims & Survivors	-	-	-	8,200
Antrim & Newtown Abbey Council	-	2,618	2,618	4,425
Loyola University	-	6,659	6,659	-
NI Community Relations	-	2,438	2,438	-
Sundry Receipts	10,650	-	10,650	4,172
	<u>10,650</u>	<u>83,241</u>	<u>93,891</u>	<u>120,732</u>

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

4 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Dialogue programmes	-	19,920	19,920	33,015
Wages and salaries	-	73,588	73,588	63,373
Staff NIC (Employers)	-	1,997	1,997	2,305
Administrative fees	-	6,740	6,740	6,760
Rent	-	2,400	2,400	2,400
Insurance	-	464	464	605
Repairs and maintenance	-	136	136	200
Telephone and fax	-	979	979	834
Legal and professional	-	960	960	-
Sundry expenses	-	83	83	113
Travel and subsistence	449	1,628	2,077	207
Bank charges	389	-	389	549
Depreciation of fixtures and fittings	291	-	291	343
	<u>1,129</u>	<u>108,895</u>	<u>110,024</u>	<u>110,704</u>

£1,129 (2022 - £892) of the above expenditure was attributable to unrestricted funds and £108,895 (2022 - £109,812) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £1,116 (2022 - £1,080) which relate directly to charitable activities. See note 5 for further details.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Audit fees			
Audit of the financial statements	1,116	1,116	1,080
	<u>1,116</u>	<u>1,116</u>	<u>1,080</u>

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Audit fees	1,116	1,080
Depreciation of fixed assets	291	343

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	73,588	63,373
Social security costs	1,997	2,305
	<u>75,585</u>	<u>65,678</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Administration	<u>3</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year.

9 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	<u>1,116</u>	<u>1,080</u>

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	17,228	17,228
At 31 March 2023	17,228	17,228
Depreciation		
At 1 April 2022	15,287	15,287
Charge for the year	291	291
At 31 March 2023	15,578	15,578
Net book value		
At 31 March 2023	1,650	1,650
At 31 March 2022	1,941	1,941

12 Debtors

	2023 £	2022 £
Prepayments	105	412
Other debtors	10,824	-
	10,929	412

13 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	53,856	80,215

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	2,306	1,190

Community Dialogue

Notes to the Financial Statements for the Year Ended 31 March 2023

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	31,603	10,650	(2,245)	40,008
Restricted funds	<u>49,775</u>	<u>83,241</u>	<u>(108,895)</u>	<u>24,121</u>
Total funds	<u>81,378</u>	<u>93,891</u>	<u>(111,140)</u>	<u>64,129</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	29,403	4,172	(1,972)	31,603
Restricted funds	<u>43,027</u>	<u>116,560</u>	<u>(109,812)</u>	<u>49,775</u>
Total funds	<u>72,430</u>	<u>120,732</u>	<u>(111,784)</u>	<u>81,378</u>

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	1,650	-	1,650
Current assets	40,664	24,121	64,785
Current liabilities	<u>(2,306)</u>	<u>-</u>	<u>(2,306)</u>
Total net assets	<u>40,008</u>	<u>24,121</u>	<u>64,129</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	1,941	-	1,941
Current assets	30,852	49,775	80,627
Current liabilities	<u>(1,190)</u>	<u>-</u>	<u>(1,190)</u>
Total net assets	<u>31,603</u>	<u>49,775</u>	<u>81,378</u>