

Extern Group

Northern Ireland · Charity number 103226

Details

Status	Received
Company number	618684
Registered	2015-12-17
Register	View on the Charity Commission for Northern Ireland register

Contact

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Activities

Purposes: The charity's objects ("Objects") are specifically restricted to the following: (1) To advance mutual understanding, respect and practical co-operation by promoting best practice in the provision of services in response to the assessed needs of children, adults, families and communities, in order to promote social inclusion and reduce the incidence of anti-social and criminal behaviour affecting people of the United Kingdom and Ireland. (2) Nothing in these articles shall authorise an application of the property of the charity for purposes which are not charitable in accordance with section 2 of the Charities Act.

What the charity does: The advancement of citizenship or community development

How the charity works: Accommodation/housing,Community development,Community enterprise,Counselling/support,Criminal justice,Cross-border/cross-community,Disability,Economic development,Education/training,General charitable purposes,Relief of poverty,Volunteer development,Welfare/benevolent,Youth development

Who the charity helps: Addictions (drug/solvent/alcohol abuse),Adult training,Asylum seekers/refugees,Children (5-13 year olds),Community safety/crime prevention,Ethnic minorities,Ex-offenders and prisoners,General public,Homelessness,Interface communities,Mental health,Travellers,Unemployed/low income,Voluntary and community sector,Volunteers,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£24,431,392	£24,248,955	£-3,298,558	510

Trustees

Name	Role	Appointed
Brendan Johnston		
Dr Joan Broder		
Marian Quinn		
Mr Shane Mclaughlin		
Mr Tony O'donovan		
Ms Lynne McMordie		
Ms Noreen Wright		

Extern Group

Northern Ireland - Charity number 103226

Accounts



Extern Group
Company Limited by Guarantee
Trustees' Report & Financial Statement
Year End 31 March 2025

Company Registration Number: NI618684
Charity Registered with HMRC: NI00263
Charity Number: NIC103226

**Extern Group Consolidated
Company Limited by Guarantee
Table of Contents
Year Ended 31 March 2025**

Reference and Administrative Details of the Charity	3
Trustees' Annual Report	4
Independent Auditor's Report to the Members	26
Consolidated Statement of Financial Activities	30
Company Statement of Financial Activities	31
Consolidated Statement of Financial Position	32
Company Statement of Financial Position	33
Consolidated Cash Flow Statement	34
Company Cash Flow Statement	35
Notes to the Financial Statements	36-49

**Extern Group Consolidated
Reference and Administrative
Details of the Charity
Year Ended 31 March 2025**

Chair	Dr Lynne McMordie (interim Chair from 21 November 2025) Aideen D'Arcy (Chair from 15 April 2025, resigned 21 November 2025) Shane McLaughlin (interim Chair from 25 January 2025 until 15 April 2025) Ian McAvoy (resigned 25 January 2025)
Other Trustees'	Stephen Leach (resigned 12 October 2025) Noreen Wright Stephen McCormick (appointed 23 January 2025, resigned 21 November 2025) Dr Joan Broder (appointed 15 April 2025) Niall O'Sullivan (appointed 15 April 2025, resigned 21 November 2025) Marian Quinn (appointed 15 April 2025) Tony O'Donovan (appointed 17 June 2025) Paul Doran (resigned 19 June 2025) Fiona McGinley (appointed 23 September 2025)
Company Secretary	Lesie Ann Scott (appointed 15 April 2025) Ian McAvoy (resigned 23 January 2025)
Management Team	Colin Hayburn (to November 2024) Leslie Ann Scott, CEO (from December 2024) Leslie Ann Scott, COO (to November 2024) Jonathan Carroll, Director of People and Organisational Development Pauline Flynn, Director of Finance and Corporate Services Kieran Murphy, Interim Director of Finance and Corporate Services (from January 2025) Sharon Hearty, Director of Communications, Engagement and Partnerships Deirdre O'Driscoll, Director of Services Ireland Mal Byrne, Director of Mental Health and Addictions Services (from April 2024) Emma Purdon, Director of Communities and Family Services (from April 2024)
Principal Bankers	Bank of Ireland 1 Donegall Square South Belfast BT1 5LR
Principal Solicitors	Worthingtons Solicitors 24-38 Gordon Street Belfast BT1 2LG
Auditors	Moore NI Donegall House 7 Donegall Square North Belfast BT1 5GB
Registered Office	Hydepark House 3 McKinney Road Newtownabbey BT36 4PE
Company Reg. No. Charity No. HMRC Charity Commission No.	NI618684 NI00263 NIC103226

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

Annual Trustees' Report

The Members of the Board ("Trustees") present their report to accompany the Financial Accounts for the year ended 31 March 2025.

The Members of the Board confirm that this report and Financial Statements of the company's governing document, the Companies Act 2006, have been prepared in accordance with Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their account in accordance with FRS102.

Organisation Overview, Objectives and Activities

Extern Group is the parent company of Extern Northern Ireland and Extern Ireland. It provides strategic direction, governance and compliance functions for Extern Northern Ireland and Extern Ireland.

The services of Extern are provided by Extern Northern Ireland and Extern Ireland in their respective jurisdictions.

Extern is a Community & Voluntary organisation, its primary purpose is to provide services across the island of Ireland to support adults, young people, families and children who are:

- Facing family breakdown
- Dealing with addictions
- Impacted by suicide and poor mental health
- Living with past offences or in the criminal justice system
- Experiencing homelessness
- Children looked after
- Engaged in alternative education and employability supports
- Minority Communities and Members of the Traveller Community
- Living with neurodiversity

Extern's Strategic Direction and Transition to a New Five-Year Strategy

Extern is commissioned by public sector bodies and government departments across the island of Ireland to deliver a range of vital community services.

From April 2024 to March 2025, Extern operated under a Strategic Direction Plan designed to guide the organisation through a transitional year ahead of the launch of its new five-year strategy in April 2025.

This Strategic Direction Plan served as the foundation for the development of the 2024–2025 Operations Plan.

At the beginning of the year, Extern made a firm commitment to the cornerstone of its forthcoming strategy: to become a fully Trauma-Informed Organisation by the end of the 2025–2030 strategic period.

To support this transformational goal, Extern introduced a transitional Vision, Mission, and Values framework. This interim framework is designed to guide the organisation's culture, operations, and strategic development as it moves towards the new five-year strategy.

Our Vision

Extern will lead in the innovation of trauma informed services to meet the growing complex needs of people who face exclusion, isolation and injustice.

Our Mission

To establish meaningful connections with families, young people and individuals who are most marginalised in our society.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

To build resilience and create pathways to safety, stability, security and a new future for the people we support through a continuum of service delivery. We will be an advocate on their behalf.

Our Values

Our values have changed in consultation with staff, and they are an expression of our commitment to becoming a fully Trauma Informed Organisation and reflect the five core principles of trauma informed practice.

Safety

We will prioritise and care about the physical, psychological, and emotional safety of our staff and service users.

Choice

We will uphold our belief in the freedom of choice. Choice is having options, honouring the rights and responsibilities of everyone we connect with.

Collaboration

We will collaborate with openness and transparency. Every encounter will be a respectful partnership for the effective delivery of our service. Through collaboration in advocacy, we seek to become more effective in influencing policy and bringing about positive societal change.

Trustworthiness

We will ensure our governance, clear policies, procedures and behaviours underpin integrity and respect amongst staff, service users and funding partners.

Empowerment

We will encourage people to achieve their personal goals by providing guidance and support. When people become empowered, they have a sense of purpose, self-belief, feel valued and have a voice in decision-making, at individual and organisation level.

Six strategy pillars with key objectives

The following areas of strategic focus guides the work of Extern in this reporting period.

Strategy Pillar 1

The People we Support

We will continue to create the conditions to ensure the people who use our services experience a meaningful and non-judgemental connection with our experienced staff who will meet them where they are at and support successful outcomes.

<u>Objectives</u>
Establish meaningful connections with society's most marginalised and advocate with and on their behalf.
Cultivate a safe, inviting, and respectful atmosphere within our services.
Work alongside service users to identify desired outcomes from our services, prioritising their insights and experiences as we create pathways to treatment and wellbeing, education, employment and housing
Establish a service user engagement forum to ensure service users' voices are heard in the development of services

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

Strategy Pillar 2

Our Services

We will critically analyse each of Extern's service areas and develop a new strategy for each of our eight service specialisms

Objectives
Design and deliver innovative, high-quality services
Monitor the effective and efficient delivery of services to ensure they meet the needs of our service users and commissioner strategies
Measure and communicate outcomes in agreement with our service users and commissioners to impact positive societal change
Harness data and insights to develop a continuum of services and seek opportunities to partner with other organisations

Strategy Pillar 3

Our Commissioner Funders

Our commissioners are our strategic partners in developing innovative, effective services. We will manage funds with integrity and transparency ensuring value for money through our service delivery.

Objectives
Nurture relationships with commissioners grounded in trust, respect and integrity
To be more than a contractor, to be a valuable partner
Deeply align our services with our commissioners' strategies, responding proactively
Share data and insight from services and research to inform commissioners to support the innovation, development and funding of future policy and services.

Strategy Pillar 4

Our People

Our staff and volunteers are trusted partners in the delivery of our services. We will focus on making Extern a great place to work, developing, retaining and attracting a diverse, highly skilled, and motivated team.

Objectives
Foster a culture where staff and volunteers are respected, supported and empowered
Deepen staff engagement and staff welfare through staff forums
Involve staff in strategic decision making and ensure transparency and clarity in all communications
Prioritise staff wellbeing in line with the new trauma informed values

Strategy Pillar 5

Our Thought Leadership, Research and Policy Focus

We recognise the value of service data, evidence-based insight and the voice of the service user experience as being integral to informing and influencing policy and strengthening our engagement with policy makers and key officials and elected representatives

Objectives
Deepen our engagement and understanding of all laws and policies impacting our service users and advocate on their behalf

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

Seek to engage and influence policy makers with evidence-based insight and grow our reputation as a trusted voice for change to support service users and the communities we support.
Initiate and cultivate partnerships with academic entities to explore independent research for deeper insights on the impact of our service users
Continue to develop Extern's Practice Development Unit in its delivery of training and development of social workers in Northern Ireland

Strategy Pillar 6

Our Governance and Sustainability

Objectives
Deepen transparency and efficiency in our governance and services to ensure Extern is sustainable economically and environmentally.
Operate with best practice in our delivery of services and corporate supports and act with financial propriety in all we do.
Ensure the safety and well-being of service users and staff ensuring they are always our primary focus, and we pledge to respect the integrity of our service users, staff, commissioners and funders.
We will seek to diversify funding and explore new funding channels to delivery on the organisation's strategy.

Activities - Service Delivery

Extern Group is the parent company and services are delivered by the subsidiary companies, Extern Northern Ireland and Extern Ireland.

Extern Northern Ireland Services Activity overview

Extern's NI services are commissioned by Government Departments and Statutory Agencies in Northern Ireland through public procurement processes. These commissioned programmes are delivered in close partnership with commissioner-funders to support the achievement of their strategic objectives and contribute to the outcomes set out in the Programme for Government.

Extern service delivery spanned 54 projects across our eight specialist areas of service provision.

Service Delivery Areas	No of Projects
Supported Accommodation and Homes	16
Harm Reduction and Recovery	12
Mental Wellbeing Supports	7
Family and Youth Supports	9
Racial and Ethnic Minority Supports	3
Education and Employment Supports	5
Care Experienced Children Supports	1
Justice	1
	54

During this reporting period Extern services supported 11, 461 individuals as well as 573 indirect beneficiaries.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

Harm Reduction and Recovery Services

Offering services to those who require low threshold support with alcohol and/or drug problems or Mental Health support. These services are provided at various locations throughout Northern Ireland.

The nature of the services are further outlined below:

Alcohol Housing Support is funded through the Public Health Agency (PHA). The team use an assertive outreach approach to engage with adults who are at risk of homelessness because of problematic alcohol use. The aim is to prevent tenancy breakdown/prevent homelessness and reduce alcohol use to improve health and wellbeing. This is achieved through using both practical and therapeutic interventions including bespoke harm reduction planning, motivational interviewing and solution focused goals. Advocacy for access to critical health, housing and benefit support is also provided based on the individuals' needs.

BDACT Connections is funded by the PHA. It is the operational arm of the Belfast Drug and Alcohol Coordination Team (BDACT) and delivers against the Belfast DACT (Drug and Alcohol Connections Teams) action plan. Our staff provide training to local groups and communities and with Regional Connections colleagues, develop initiatives and interventions in line with strategic plans to address drug and alcohol issues at a general population level. The project also undertakes health-based initiatives such as Dry January, by arranging awareness events across the city highlighting the benefits of harm reduction and healthy alternatives to alcohol and drug use. Their community training role is in addition to information sharing and the development of materials which local voluntary/ statutory agencies can use to reduce community harms.

Community Crisis Intervention Service (CCIS) was successfully retendered in 2021 and secured three-year funding from the DoH via Community Foundation NI. The team supported those in crisis from Thursday to Sunday evenings inclusive and has recently expanded its remit to include therapeutic and brief interventions in response to identified need in the community. Staff also delivered wellness supports such as the walk and talk group which links local people to their community.

Community Enhanced Needle Syringe Exchange Service (NSES) is funded through the Public Health Agency (PHA). This is the first NSES provided by the Community and Voluntary sector in NI with the aim of providing bespoke harm reduction advice and brief 1-1 interventions to People Who Inject Drugs (PWID). This year staff worked in partnership with statutory consultants and nursing services to offer clinics for hep C testing and treatment and are currently offering blood spot screening for blood borne viruses to all service users. All staff have been trained in offering wound care guidance which in the future will include provision of specific dressings post specialist assessment.

Complex Lives Intensive Support Workers consists of two staff members recruited in 2023 to support the Belfast City Council led Complex Lives initiative. The staff are aligned with Criminal Justice Floating Support and SISS to intensively support those with complex needs who are currently homeless in Belfast city centre. The pilot involves significant multiagency support across several programmes aimed at providing access to services such as health, wellbeing, and social and financial services with the aim of accessing and maintaining accommodation. Extern is also part of the Multiagency Steering Group and CEO Advisory Group.

Communities In Transition – Shankill is funded by The Executive Office (TEO) and is aimed at improving mental health and wellbeing in specific communities that have a history of paramilitary control and influence. Historically, the project developed localised initiatives identified by individuals and groups in the community and trained local Community Champions. The new phase of CIT will focus on the 1-1 interventions delivered with individuals who have on-going experience of mental ill health and / or harmful use of substances as a result of their experiences. There is no maximum engagement period which enables on-going positive change.

Communities In Transition – Larne and Carrick is a similar project to the Shankill initiative but initially promoted community collaboration with other local services which were previously less cohesive. It delivers localised plans, interventions and supports to improve mental wellbeing and reduce the impact of substance use issues. The project covers a large geographical area and works closely with existing community representatives and programmes to ensure effective in-reach into the community.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

Drug Accommodation Support Programme (DASP) is funded through the PHA. This is a multiagency initiative with a 'Harm Support and Reduction' ethos to support People Who Inject Drugs (PWID) and who experience homelessness, to stabilise their use through accessing temporary supported accommodation. The specialist DASP worker liaises closely with hostel staff and local statutory and C & V agencies to advocate for clients who need access to treatment and support. The multi-agency steering group, including NI Housing Executive, PSNI, Public Prosecution Service, Supporting People, Homeless Connect and voluntary hostel providers developed the protocol for this project with the aim of reducing drug related deaths amongst the homeless population.

Extern Harm Reduction Training is primarily funded through PHA although ad hoc sessions from external providers/ agencies can be delivered on request as capacity permits. Initially the training on offer was specific to Naloxone administration and supply alongside Train the Trainer sessions for organisations to share with their own staff in the event of a suspected opiate overdose. Extern continue to deliver the face-to-face aspect of this training, and it receives very positive feedback from participants. Other sessions developed by the manager include safer injecting, and needle exchange training days which have all been devised in response to requests from sector partners who require specialist knowledge.

Family Support and Suicide Prevention Response Services and Crisis Response (Crisis Team) work with service users to address suicidal ideation using accredited and evidence-based interventions to reduce immediate crisis and identify individualised safety plans. 1-1 therapeutic sessions are also offered to clients to address the situational stressors and triggers which impact negatively on mental health. Referrals are accepted from any individual including BHSCT Mental Health Liaison staff and the Primary Care Mental Health teams in Belfast. The service also offers community in-reach to families bereaved through suicide and provides training to local networks around mental health and suicide awareness.

The Freedom Project is a new cross community project which operates in the Derry City and Strabane District Council Area and is funded through PeacePlus via the Council. This is an exciting project which delivers group sessions about substance and alcohol use and mental health to individuals and families across the DCSDC and into Donegal. The overarching premise of the funding is to promote resilience and recovery in communities impacted by the NI conflict and to develop positive relationships across the religious divide and to include those from diverse ethnicities to embrace community cohesion.

Low Threshold Services are currently delivered within the Northern and Southern Health & Social Care Trust areas. The overall aim is to assist individuals to reduce their risk of alcohol and/or drug use by providing support that best meets their individual needs (including needle exchange) within the home and community settings. The service offers an open referral process to individuals who continue to use substances and alcohol and has a high threshold in terms of supporting those who often experience significant chaos in their pattern of use.

Reach Out is a team funded by the Department for Communities (DfC) and works across Belfast to target areas of community deprivation by improving mental wellbeing and access to services. Targeted training, complimentary therapies, wellness calendar, drop-in clinics and awareness initiatives are delivered to local individuals, communities, and schools to address issues such as suicidal ideation, self-harm, and alcohol/drug misuse. The service offers a host of group interventions which support individuals to integrate socially with others from their community in addition to longer term 1-1 therapeutic sessions.

SISS Social Worker is a post that works alongside the SISS team to engage and support young people aged 17-25 who are using drugs problematically. The post was not refunded and closed March 2025.

Step 2 Northern Trust is funded through the PHA and targets those across the Northern Trust area who have insight into their increased use of substance and alcohol use and require support to reduce this. The project supports individuals and families using 1-1 therapeutic interventions which are delivered in the client's own home, or in local community spaces.

Step 2 Southern Trust Partnership is funded through the PHA. Extern are part of a three-organisation partnership (Ascertainment, Dunlewey) delivering this service across the Southern Trust region. The service works with individuals and their families who require support to reduce increased use of substances/ alcohol using 1-1 therapeutic interventions.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

Street Injectors Support Service (SISS) is funded through the PHA and Belfast Policing and Community Safety Partnership. It uses experienced staff with specialist training to assertively engage PWID in Belfast city centre, many of whom are also experiencing homelessness, sofa-surfing or rough sleeping. The service also includes collection and disposal of inappropriately discarded injecting equipment and educates clients on how to safely dispose of used needles etc. Many of the individuals the team support, do not engage with any other services and as a result they are often physically unwell and require primary care involvement. The staff team respond to opiate overdose situations in the city centre on request using Naloxone and CPR while waiting for NIAS response and have saved many lives to date. Engaging with local businesses and stakeholders in the city centre is another important function of the team with the aim of reducing tensions, stigma and improving understanding of the issues experienced by the client group.

Communities Services

Extern provides a range of services to adults and families. These include homelessness, housing, and refugee support.

The nature of the services is further outlined below:

Afghan Resettlement Scheme (ARAP/ACRS) is funded by The Executive Office. This service provides Key Workers to support Afghan families in their transition to their new homes in Northern Ireland. Extern works alongside the same delivery partners as the Northern Ireland Refugee Resettlement Service, as a consortium. Staff are there to offer a wrap-around service for families for each of the new arrivals and to continue to provide ongoing support to existing families where local services are not available. Staff also advocate on behalf of families and individuals with statutory services as appropriate.

Barista Academy is a project funded by Community Foundation Northern Ireland through the RTE Toy Show Grants Programme. This project is working with 50 young refugee and/or asylum-seeking individuals to build capacity, increase confidence and develop skills/qualifications to enhance their ability to access the employment/training workforce in Northern Ireland. This pilot has been externally evaluated with the aim of using evidence/outcomes to support an application for longer term funding.

Complex Floating Support (CFS) is funded by NI Housing Executive (Supporting People). The service aims to offer support to those with multiple and complex needs to maintain their tenancy. The team operates across a continuum of support, to those who are homeless, or at risk of homelessness and have complex needs. The role of prevention, assessment and access, crisis intervention and sustainment services are all essential to maximise the likelihood of successful settlement into tenancy and to prevent the continual cycle of in and out of homelessness.

Dismas House is funded through Supporting People. It is a 14-bed unit providing PBNI Approved Accommodation, supervision, monitoring, and support to a range of service users who have been assessed under statutory frameworks as being of medium to high risk of reoffending, until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

Dispersed Outreach Teams (including Farsset Belfast, Enniskillen, Mid-Ulster) provides intensive support to individuals who have a range of complex needs and vulnerabilities. These teams are multi-skilled in both engaging with individuals who have complex needs, and in identifying reflective and holistic supports. The teams aim to achieve positive outcomes with clients, including tenancy sustainment, management and support systems and mental health and physical health and wellbeing supports. The Farsset Belfast service provides a bespoke facility for Temporary Accommodation in Belfast, with Extern providing appropriate support arrangements alongside our partners at Farsset International.

Extern Homes has been operating since March 2017. The Extern Homes project has been created to move people from homelessness into homes. We currently have ten properties which are let to tenants. A third of tenant's progress into employment and/or education and zero return to homelessness. Extern Homes provides two-year tenancies/licence agreements for people who are homeless, and the supports required to sustain life in the community. The project focuses on making the transition from homelessness to becoming a tenant a positive, affordable, and comfortable experience.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

Extern Homes offers tenants:

- Quality, affordable, and supported accommodation
- A chance to move into the private rented sector
- A two-year tenancy/licence agreement followed by a rolling monthly agreement.

Floating Support Services (Criminal Justice) deliver a flexible and responsive service for medium to high-risk service users with an offending history living in the community. The service is funded by Supporting People and aims to support individuals make the transition from prison to community and to secure and maintain accommodation. This service supports individuals with substance use issues, mental health issues, integration, reduced socialisation and most importantly helps to reduce the risk of re-offending. Interventions are based on the Good Lives Model, building on the individual's strengths and needs.

Frontline Network Counselling was established in January 2022. The project provides counselling services to support individuals within Extern's homelessness services. The service supports individuals to maintain positive mental health, counter social isolation, avoid further offending and manage and sustain their own accommodation. This Counselling Service provided support to 60 service users per year (183 in total) between January 2022 and its closure in December 2024.

Homes for Ukraine is funded by The Executive Office. The Homes for Ukraine Scheme in Northern Ireland allows Ukrainian nationals and their immediate family members to apply for permission to come to the UK. As a delivery partner, Extern are responsible for completing several screening checks to assess the suitability of a host application prior to the guest's arrival. This includes screening the accommodation for adequate space, privacy and health and safety. Extern will also process safeguarding checks in the form of Access NI and HSC checks (via HSC Trusts). Finally, Extern also completes a follow-up visit to confirm safe arrival and that people have settled into host accommodation.

The Innis Centre is funded through Supporting People. It is a purpose built 20-bed unit providing PBNI Approved Accommodation, supervision, monitoring, and support to a range of service users who have been assessed under statutory frameworks as being of medium to high risk of reoffending, until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

Multi-Disciplinary Homeless Support Team (MDHST Belfast and Southeastern) is funded by NI Housing Executive and jointly commissioned with Belfast Health and Social Care Trust (for Greater Belfast area). This service offers support to people who are homeless, or at risk of homelessness and have additional complex needs relating to diagnosed and undiagnosed mental health issues, substance misuse, physical health issues, offending backgrounds, learning disabilities and family issues. MDHST works in partnership with NI Housing Executive, Health & Social Care Trust, and other voluntary sector organisations to support individuals and families to access and sustain appropriate temporary accommodation and to access mainstream health and social care services. It works collaboratively with statutory and voluntary agencies and regularly convenes case strategy meetings. The team advocates on behalf of service users and facilitates pathways and channels of communication between statutory and voluntary agencies to improve access to healthcare. This multi-agency approach enables a coordinated and holistic approach to supporting individuals and families with multiple needs.

MUST Hostel (Mid Ulster and South Tyrone) is funded by Supporting People. It offers accommodation, support and help tailored to the specific needs of single men and women aged between 18-65 who are homeless. The hostel aims to deliver a modern supported housing service which is flexible and has a holistic approach to individual. The hostel has 20 beds including provision to risk manage and support those who are subject to supervision under licenses or other restrictions within PBNI's Approved Premises arrangements.

Northern Ireland Refugee Resettlement Service is funded by The Executive Office. This service has been operating since December 2015. Extern delivers this service alongside partners within a consortium, who operate the provision of specialised resettlement support to individuals and families who have arrived under the UK Vulnerable Persons Relocation Scheme (VPRS). The service provides key workers to support individuals and their families arriving under the Scheme. Staff work intensively with individuals and families as they transition to their new home and resettle in their local communities. Additional supports include a holistic assessment of needs, practical support and link-up with statutory services to help families resettle in NI. Staff are based in Derry/Londonderry, Greater Belfast, and the Armagh, Banbridge and Craigavon council areas. There has been

Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025

no new arrivals through this scheme since 2022, however the team are still delivering floating support to families who are settled.

Ormeau Centre Hostel is funded by Supporting People and has been operating since 1978. The Centre provides 29 direct access emergency accommodation for men and women experiencing homelessness. The centre provides an open, non-judgemental referral policy and is aimed at removing the barriers to accessing support, tackling street homelessness, and combating social exclusion. The majority of those who come to the Ormeau Centre have been homeless for some time or have been living on the street. Many are experiencing difficulty with their mental health, substance abuse and/or physical wellbeing. All have experienced a crisis at some point in their lives that has led to them losing their family, friends, or local community networks. Within the 29 beds, up to 13 of these are allocated to service users who are actively injecting drugs and who are managed and supported within the DASP protocol. In July 2024 the Ormeau Centre, in partnership with the PHA, established an onsite needle exchange facility to provide out of hours support to these service users in relation to safer injecting and the reduction of blood borne viruses.

Prisoner Support Project is a partnership programme established and funded by Extern and the DOJ. This programme is in the 2-year pilot stage, having gone live in January 2024. The programme is for individuals who have been subject to short custodial sentences and who are not otherwise supported by PBNI or adherence to court ordered license. With a particular focus on Mental Health and Addiction issues, this 2-stage programme engages service users prior to their release from prison, in the implementation of the "Let's Talk" programme which is based on Tony Ward's Good Lives model, and which focuses on the different aspects of life that an individual needs to thrive and to avoid reoffending. Following completion of the programme, service users receive continued support, via a warm handover to a social worker in the community who will work with them for a period of 6 months following release

Radius Intensive Tenancy Support is funded by Radius Housing. In December 2024, Extern commenced a pilot intensive tenancy support service, which supports individuals to sustain their tenancy with Radius Housing. This service utilises evidence-based interventions and an assertive outreach model, which promotes increased effort and targeted approaches towards a person's complex needs that could have an impact on their ability to maintain their tenancies. In order to address these housing issues, we work with the client to examine the root causes and offer interventions and support to help reduce the impact of these, with the view to maximise a person's independence, reducing the impact of a crisis and engaging with local community networks to create longer term supports. Although in its infancy, this service has been well-received by both service users and Radius Housing.

Refugee Floating Support is funded by NI Housing Executive (Supporting People) and has been operating since 2013. It works intensively with refugees during the 28-day notice period given to move out of National Asylum Support Service (NASS) accommodation and provides medium to long-term specialist and practical support and advice to resettle in the community. This ongoing intensive, comprehensive, one to one support includes, but is not limited to, housing, benefits/financial and budgetary management, health, education, legal status, training and employment, family reunification and community integration. The service aims to prevent homelessness and to maintain tenancies by directly supporting individuals who have housing issues and practical problems settling into the local community. The service works across the community and has existing networks with a range of other refugee and asylum support organisations. The team is an active participant in the Migrant Forum, the Refugee and Asylum Forum and the NI Asylum Stakeholders Forum.

SAIL Project (Supported Adults for Independent Living) is funded by Supporting People. The service was established by our MUST Hostel in Cookstown, to provide floating support with the aim of enabling people to move on from the hostel and live independently within the community and to help people sustain their tenancies.

Family and Youth Supports

Extern's Young People and Families services are operational from bases across Belfast, Newtownards, Lisburn, Newtownabbey, Derry/Londonderry, Enniskillen, Omagh and Strabane.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

The nature of the services are further outlined below:

Children Looked After (CLA) Mentoring Support Service is funded by the SPPG. The service operates across Northern Ireland and offers a bespoke and task-focused model of mentoring. The service is available to young people aged 10-18 residing in a care placement or who have prior experience of care placement. The service offers a range of supports, tailored to the needs to each young person, to enable effective outcomes. Mentoring supports are provided for a range of issues, including improving self-confidence/self-esteem, social inclusion, education, and employment and improving personal relationships.

Creative Youth Project is an innovative all Ireland project funded by The Minister for Tourism, Arts, Gaeltacht, Sport and Media in Republic of Ireland. The project works with 20 young people aged 16-24 years, from Greater Belfast and Drogheda, who have multiple and complex needs. The aim is to provide a safe space for young people to tell stories of their lived experience using Theatre of the Oppressed methodology with this culminating in a production in The Mac, Belfast in November 2025 and Drogheda in December 2025.

Independent Visitors is funded by the WHSCT. This service provides one-to-one support for children and young people who are in care or have had experience with the Trust's care support services. The role of the Independent Visitor is to 'assist, advise and befriend' through building positive and supportive relationships with individuals, independent of the Trust.

Intensive Support Fostering is an integrated approach between Social Services and Children Looked After Therapeutic Services. It supports a minimum of eight specialist foster placements within the South-Eastern and Belfast Trusts. The programme involves recruiting and training a minimum of eight specialist foster families who will be trained in the Model of Attachment Practice and be supported by a team comprising social workers and therapeutic services.

Janus Youth Support is funded by the SEHSCT. The team works intensively on a one-to-one basis with young people aged 10-17 years who are living in the community or within the care system, whose behaviour is challenging, posing a risk to either themselves or others. Individually tailored support programmes are developed in response to the needs of the young people to support them to remain at home or at the lowest level within the care system. The project is aimed at young people's social functioning, community inclusion and family relationships.

Linx Ards and Lisburn is funded by SEHSCT. This service is a community-based programme which builds upon the strengths of young people aged 13-17 and their families to encourage healthy development, safety, stability, and a positive future. The Linx team help young people, and their parents/carers improve their relationships and support parents to help their children develop confidence and resilience. Linx seeks to reduce the likelihood of family breakdown and help young people to remain in their home, school, and local communities

Moving Forward Moving On is funded by UK Shared Prosperity Fund. This is a transitional mentoring support service for people aged 16+ transitioning into further education, training, or employment. It works with 130+ individuals per year and has a partnership agreement with Business in the Community who provide direct links to employers and support with applications, CVs, and interview techniques.

Pathways is funded by the Education Authority. This is an alternative education programme that works with young people aged 14-16 years who are at risk of being excluded from mainstream education and who may be at risk of offending or entering care or custody. Pathways provides a full-time alternative education programme, five days a week, delivering 190 hours of support. Many young people attending Pathways are presenting with SEBD (social, emotional, behavioural difficulties) and more often undiagnosed additional learning needs, so staff have been inventive in both delivery and programme development. Personal development programmes include mental health awareness, alcohol, drugs, sexual health, cultural diversity, homelessness, and mindfulness.

Positive Futures is funded through a private Trust Fund and employs two part-time peer mentors with lived experience to provide mentoring peer support to 60 young people per year through the delivery of OCN qualifications in Peer Mentoring and Personal Development.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

Raising Aspirations North Down (DARE Programme) is now entering its third year. It is funded through Communities in Transition and Extern partners with Alternative NI to work with 40 young people in primary and secondary schools in the Bangor area to raise educational aspirations.

Strength 2 Strength is funded by the SPPG and is a community-based intervention provided to children aged 8-13 and their families within the Western Trust area who are assessed as being 'in need' and where the children are at risk of offending and antisocial behaviour.

Short Stay Breaks offers respite, safety and support to young people aged 8-17 years and their families at Extern respite facilities at Kinnahalla, Co Down and Roscor, Co Fermanagh. The service is contracted by four of the five Health Trusts within the NI and Tusla, the Family and Children's organisation in the Republic of Ireland. The programme works in partnership with social workers and responds to crisis, offering a sanctuary for young people who need time in a safe place where they can build on their strengths and develop confidence and self-esteem to address a range of issues for managing life challenges.

Youth Engagement Service is funded by the PHA. This service is based in Belfast and North Down (Bangor). Both projects offer a safe, social environment for young people aged 11-25 to explore, learn and develop their emotional well-being through the provision of an advice and signposting service on issues such as:

- Drug and alcohol use
- Low self-esteem
- Poor mental health
- Training and education
- Bullying

Work is based in schools, community settings and youth focused centres, but both also operate on a drop-in basis during the week.

Extern Ireland Services Activity Overview

Commissioning and Strategic Alignment of Extern's Services

Extern's Ireland services are commissioned through public procurement processes, its commissioners include Department of Justice, TUSLA – Family and Child Agency, HSE and its Problem Gambling service is funded by a private donor. The commissioned services are delivered in close partnership with our commissioner-funders to support the achievement of their strategic objectives and contribute to the outcomes set out in the Programme for Government.

Extern service delivery spanned 32 projects across our five specialist areas of service provision.

Service Delivery Areas	No of Projects
Young People and Families	18
Youth Justice	9
Traveller Primary Care	2
Disability Services	2
Problem Gambling	1
	32

During this reporting period Extern services supported 1,237 individuals as well as 4,948 indirect beneficiaries.

Family Support Services

Time Out offers immediate crisis response for young people and families when home placements are at risk of breaking down. It also provides planned respite to ensure regular breaks for families and young people experiencing challenges at home or in the community. During these times, staff work with young people to help them develop specific skills related to behaviour, life skills, and self-management.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

The demand for this service has increased throughout the year, sometimes needing longer or more frequent interventions than the usual four-day breaks. Extern utilises several Safe Haven facilities across the island for these breaks.

Janus provides intensive, one-on-one support for young people when home or foster placements are at risk of breaking down. This service includes planned respite to ensure regular breaks, supporting the wider family unit. An individualised intervention package is developed with the young person and the referring professional agent to address identified risk behaviours and support the development of positive social, emotional, educational, and physical skills. The primary focus is to help the young person stay within the family setting and avoid entering care. Janus services are available in various regions across Ireland, including Dublin, Cavan/Monaghan, Kildare, Wicklow, Louth, Meath, Galway, Roscommon, Longford, Westmeath, Laois, Offaly, Limerick, Clare and Tipperary.

Youth Support offers a group-based approach to help service users develop pro-social skills. It focuses on participation, group conflict resolution, and cooperation. Issue-based group work sessions help young people identify and reduce risk-taking behaviours. Group respite overnights promote the development of independent skills and provide new learning opportunities. Individual sessions are also available to address specific needs. This service, offered to young people aged 9-14, involves parents to agree on interventions and review progress, and it is delivered in Dublin City North.

Intensive Home Support Service (IHSS) provides intensive home support to families with the aim of keeping children and young people safely in the family home or foster care. This service targets families with significant child protection issues where children are at risk of being taken into care. Referred by Tusla, these families often face complex challenges, including abuse, addiction, mental health issues, criminality, poor attachment, and inadequate parenting capacity. IHSS supports families with children ranging from pre-school age to adolescence in North Dublin, Kildare, and Wicklow.

Youth Justice Services

Bail Supervision Scheme (BSS) uses Multisystemic Therapy (MST) as an alternative to remand for young people up to 17 years old, referred by the Children's Court. Funded by the Department of Justice, BSS has been extended to include a Janus Justice worker for those excluded by MST criteria due to the absence of a stable family home. Extern delivers BSS in Dublin, Limerick, and Cork.

Janus Justice provides intensive support to young people (12-17 years) and young Adults (18-23 years) escalating through the Youth Justice System or assigned a Probation Officer. Referrals come from Juvenile Liaison/Probation Officers. The service focuses on diversional activities and personal development to reduce reoffending and enhance community safety. It operates in Limerick under the "Harder to Reach" element of the YDP Services

Youth Diversion Project (YDP) offers early intervention and diversionary activities to young people identified by Garda Juvenile Liaison Officers due to antisocial or criminal behaviour. This project aims to reduce reoffending and enhance community safety through diversional activities, personal development and family support.

Intensive Family Support Service (IFSS) provides intensive home support to families with the aim of keeping children and young people safely in the family home or foster care. This service targets families with significant issues where children are at risk of being influenced by criminality. Families often face complex challenges, including abuse, addiction, mental health issues, criminality, poor attachment, and inadequate parenting capacity. The model is designed to combine a family support and community development approach to service delivery.

Minority Communities

Traveller Primary Health Care supports Traveller community members by providing health information and training. The programme aims to improve physical and mental health outcomes for the Traveller population. Projects operate in both Cavan and Meath.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

Addiction Support Services

Problem Gambling aims to prevent and minimise gambling-related harm in Ireland. The project advocates for effective gambling legislation and regulation, promoting responsible gambling. This year, the project delivered gambling harm prevention talks to 68 schools across 19 counties, reaching over 6,000 students. It is currently the only Youth Gambling Awareness Project in the Republic of Ireland.

Intellectual Disability Services

Extern Outreach Support Service (EOSS) works with individuals with intellectual disabilities, helping them participate in community life, develop social and interpersonal skills, and reduce social marginalisation. The service provides tailored individual support plans for each user and offers important respite and support to families.

Extern Disability Respite Service (EDRS) aims to prevent individuals from entering care by supporting those whose home placements are at risk of breaking down or who need additional assistance to develop new skills for a better quality of life. The service also offers essential respite for individuals and their families. Utilising a social care model, EDRS introduces a variety of programmes that help individuals develop skills in independent living, effective communication, and behaviour management.

In partnership with the HSE's Disability Services and the families of our service users, EDRS works with individuals with disabilities and/or autism who may struggle to integrate into traditional social, educational, or community systems. The goal is to promote a positive home environment, thereby supporting home placements and reducing the risk of long-term residential care. The service emphasises person-centred care, community inclusion, and active citizenship. Regular assessments ensure that the needs of service users are met, and progress is continuously monitored.

Support Services

Extern's programme delivery is underpinned by a comprehensive range of Support Services. These services are managed centrally within the Extern Group Company and provide operational and strategic support to both Extern Northern Ireland and Extern Ireland under the terms of a Service Level Agreement.

The scope of Support Services is broad and includes the following key functions:

Safeguarding function reports directly to the CEO and a lead Board Member with oversight on safeguarding. The department is responsible for the Safeguarding Strategy; safeguarding operational plan; safeguarding staff training including specialist training e.g. sexual grooming; and tailored safeguarding statements for all services and programmes.

Finance function provides services and support on transaction processing; payroll services; pensions administration; budget build; service costings and tender bids; management and financial accounting and reporting; grant applications; funding claims; contracts management; statutory reporting; business assurance checks and controls and balances.

IT & Telecommunications function provides services and support on IT support; IT hardware; systems software; telecoms and communication networks; cyber security and other protective measures.

Estates, Fleet and Central Procurement function provides services and support on Estates and lease management; fleet management; health & safety management and assurance; central supplier tendering and supplier contract management; insurance placement, management and claims administration.

Human Resources and Staff Development function provides support and services on recruitment, vetting, registration and staff induction processes; employee relations; reward and remuneration; advice, guidance and assistance on all aspects of personnel and human resources management. Comprehensive training and development opportunities are provided to staff based on their role which are facilitated on a face-to-face basis or through our Learning Management System (LMS)

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

Practice Development Unit (PDU) / Training function provides support and services including a Practice Learning Centre for social work placements, providing oversight, management and assessment of students, in partnership with Extern services and other partner organisations. Additionally, Extern PDU are commissioned by the Northern Ireland Social Care Council (NISCC) to run the Professional in Practice (PiP) and Voluntary Organisations Communication and Learning Service (VOCALS). These services ensure coordination, communication and representation of the sector, in multiple forums and processes, to enable its contribution to undergraduate and post-graduate social work training.

Quality Assurance, Governance and Audit function provides services and support on internal audits of systems, controls & policy compliance; stakeholder audit co-ordination; safeguarding procedures, policies, training, communications and incident management; risk management, co-ordination and monitoring; and GDPR and Data Protection Services.

Executive Support, Communications, Engagement and Funding Development function provides support and services on Strategic Leadership; Public & Stakeholder Relationship Management; Internal & External Communications Management (PR); Public Affairs; Crisis & Reputation Management; Funding Strategy; and Fundraising support to advance Extern's mission.

Our People

Extern operates a framework for employee information and consultation which complies with the requirements of the Information and Consultation of Employee Regulations 2004.

Extern's workforce is central to the delivery of our mission and the achievement of strategic goals. In partnership with staff, the organisation has committed to becoming a fully Trauma-Informed Organisation by 2030.

During the reporting period, Extern employed:

- 305 in direct service delivery in Northern Ireland
- 226 in direct service delivery in the Republic of Ireland
- 55 in support services (employed by Extern Group and supporting both Extern Northern Ireland and Extern Ireland)

Extern is a Real Living Wage employer across both jurisdictions, reflecting our commitment to fair and equitable employment practices.

Recruitment and retention of skilled and experienced staff remain a key priority. Despite sector-wide challenges, we achieved a staff retention rate over the past year of –

- 85% in Northern Ireland
- 92% in Republic of Ireland

Structure, Governance, Strategy, Management of Risk and Finance

Extern's Leadership Team (Executive) – Key Management

The day-to-day leadership of Extern is executed by the Strategic Leadership Team (SLT) led by the Chief Executive. The CEO is assisted in the day-to-day leadership by the COO (this post ended on 2 December 2024) and six directors – Director of People and Organisational Development, Director of Finance and Corporate Services, Director of Drug, Alcohol, Mental Health Services and Youth services (West) (NI), Director of Communities and Family Services (NI), Director of Services Ireland and Director of Policy and Development as listed on page 3. Each have a responsibility for an area of its activities, resources, performance and operations. SLT is supported in the operational delivery of its activity by the Operational Leadership Team (OLT) which is made up of senior services and senior corporate support staff.

The Board delegates the day-to-day management of the charity to the CEO and Strategic Leadership Team. The CEO reports to the Group Chair. Neither the [CEO nor any of the executive directors are registered Directors of the Board.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

Governance

Governance handbooks for Members of the Board support the Charity Articles by setting out the codes Members are governed by and will adopt in the fulfilment of their responsibility for the activities of the organisation.

The company is limited by guarantee and a registered charity. It is governed by a Board of up to nine Board Members. The Board meets at least four times during the financial year with additional meetings called if necessary

The Board is supported by the Extern Group Board Sub-committee structure which includes the Nominations and Remuneration Committee (NRC) and the Audit and Risk Committee (ARC) which includes finance. Each committee meets at least four times a year and makes recommendations to the Board for the latter's review and consideration for approval.

The Group Board holds an AGM every 12 months and the members of the Extern NI Board are entitled to attend either in person or online.

Board Members do not receive any remuneration in respect of their services to the charity. Receipted expenses are reimbursed when incurred. The Board Members, who are non-executive, have a diverse range of skills and expertise to support the charity advance its mission with relevant experience in finance, legal, criminal justice, housing, health, children services, business, research and mental health. There are a number of policies in place to complement the Governance Manual to address any issues e.g. Conflict of Interest and Code of Conduct.

From time-to-time urgent decisions on matters reserved for the Board many need to be taken between scheduled Board Meetings. In such circumstances, the Chair of Extern Northern Ireland in consultation with the Chairs of Extern Group and Extern Ireland have the authority to deal with such matters. In all circumstances, decisions will be formally recorded and reported to the Board. This is in accordance with the Boards' Scheme of Delegation.

Constitution

Extern Group is a charity which is constituted under the Companies Act 2006, as a Company Limited by Guarantee. The company's governing document is the Memorandum and Articles of Association.

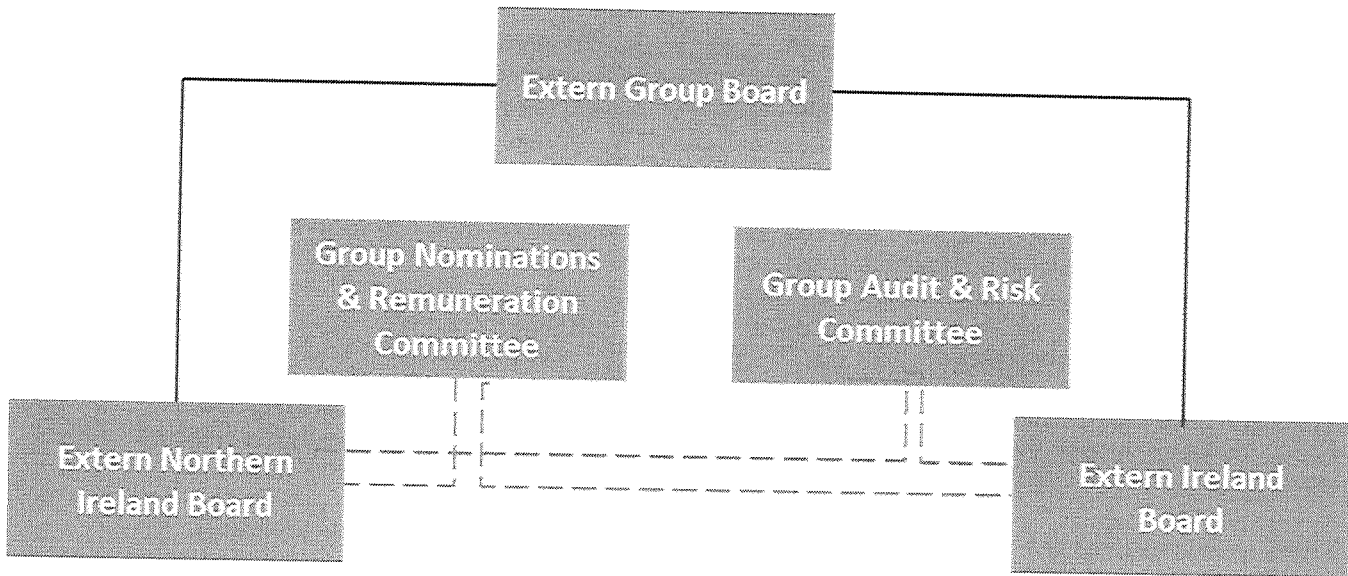
Holding and Subsidiary Companies

Extern Northern Ireland was registered in 1978 to administer services in Northern Ireland. Extern Ireland as registered in 2004 to administer services in the Republic of Ireland. New governance arrangements took effect from 1 July 2014 whereby both companies became subsidiaries of the new holding company, Extern Group.

Board Structure

The Group Board is in the process of reviewing its current structure with the aim of streamlining the overall governance of the three companies – Extern Group, Extern Northern Ireland and Extern Ireland.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**



Board Members' Interests

In the current year, no Board Member had any interest in any contract undertaken by the organisation.

Going Concern

The Board Members believe that there are no material uncertainties that cast significant doubt about the company's ability to continue as a going concern, and the financial statements have been prepared on this basis.

Appointment of Board Members

As set out in the Memorandum and Articles of Association, the Chair of Extern Northern Ireland is appointed annually by Board Members. The appointment to the Chair cannot normally be for more than six consecutive years.

The appointment of new Board Members is confirmed by election at the following AGM. Board Members may serve a maximum of nine years. There is a policy of retirement by rotation to ensure that the Board is continually rejuvenated. The Board also considers succession planning to ensure continued expertise when its most experienced members step down.

Board Member Induction and Training

New Board Members participate in a structured orientation programme led by the Group Chair and Chief Executive. This induction covers key areas including legal responsibilities under company law, the organisation's Memorandum and Articles of Association, Board composition, decision-making processes, strategic direction, the annual operational plan, financial performance, current programmes and projects, recent annual reports, and an overview of staff and volunteer engagement.

All Board Members are encouraged to deepen their understanding of Extern's work by visiting services aligned with their expertise and location. They are also invited to attend internal and external training opportunities to support their continued development and effectiveness in their governance role.

Conflict of Interest

New Board Members are requested to sign up to the Board's Code of Conduct and are also required to complete and sign a Conflict-of-Interest document, declaring any conflicts that either currently exist or may materialise during their term on the Board. All Board Members are requested to submit an annual Declaration of Interest form and to resubmit should their circumstances change during the year, in line with

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

the Boards' Conflict of Interest Policy. Conflicts of interest and declarations of loyalty are included as a standing agenda item for all committee/board meetings. Board Members who declare a conflict of interest at the start of the meeting are obliged to leave the meeting before the relevant agenda item is discussed.

Fixed Assets

The Trustees are of the opinion that the market value of interest in land and buildings as at the end of the period exceeded that amount in the balance sheet, but they have sought not to reflect the excess in the financial statements, given the economic environment at present.

Principal Risks and Uncertainties

The principal risks facing Extern Group relate to the safeguarding of its services to clients, which the company manages through the deployment of appropriately qualified and trained staff led by the Head of Safeguarding and Head of Quality and Audit personnel and use of appropriate policies and standards.

The main uncertainty facing Extern Group relates to the funding environment in which the company operates.

Strategy

The Group Board, with input from both Northern Ireland and Republic of Ireland Board Members, holds overall responsibility for setting the strategic direction of the organisation, approving the budgetary framework, and overseeing major initiatives. The Chief Executive provides regular updates on strategic progress and operational delivery at Board meetings and through ongoing engagement with the Group Chair. This ensures informed, timely decision-making and enables the Board to respond to emerging priorities and adjust plans as needed.

During the reporting period, Extern operated under a one-year strategic plan while undertaking significant work to develop a new five-year strategy, scheduled for launch in April 2025.

Future Plans and Strategic Development

Extern has engaged extensively with commissioner-funders to understand their evolving priorities and strategic direction. This engagement is informing the development of the organisation's new five-year strategy.

As part of this process, eight service logic models have been developed. These models align each service area with societal needs, commissioner strategies, contractual obligations, service user expectations, delivery mechanisms, and impact outcomes. They will serve as a foundation for future service innovation and strategic planning.

Board Members, staff, and service users have played an active role in shaping the strategy through consultation and engagement activities.

Extern remains committed to becoming a Trauma-Informed Organisation by 2030. An action plan is currently being developed to embed trauma-informed principles across the organisation during the lifetime of the new strategy.

Extern successfully secured funding for its first all-island youth initiative, *Creative Youth*, through Creative Ireland, part of the Irish Government's Shared Island Fund. This new service reflects a significant step forward in Extern's strategic ambition to expand and replicate successful service models across both jurisdictions.

Learning and Development, Recognition and Remuneration and Staff Support

Extern's Practice Development Unit (PDU) continues to play a vital role in workforce development. The PDU hosts a Practice Learning Centre for social work placements, providing oversight, supervision, and assessment in collaboration with internal teams and external partners in Northern Ireland.

In this reporting period, the Practice Development Team supported the training and placement in Northern Ireland of 19 social work students, contributing to the development of the future workforce.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

Reward and Remuneration

Extern continues to review its reward and remuneration offering to ensure it remains an employer of choice and competitive in the markets in which we operate.

Staff Supports

Staff can access an employee assist service in both jurisdictions which is a free and confidential support programme to help support staff in many aspects of their lives, in and out of the workplace. Extern operates a calendar of health and wellbeing initiatives to support staff.

Recognition and Accreditation

Extern is proud to have achieved several accreditations that reflect our commitment to excellence, inclusion, and continuous improvement:

- Investors in People (IIP) Silver Award
- Investor in Volunteering accreditation
- Bronze Diversity Charter Mark (NI)
- Currently pursuing Menopause Friendly Employer accreditation

These recognitions affirm our dedication to creating a supportive, inclusive, and high-performing workplace.

Our Employees with Disability

In keeping with our own ethos, and in full compliance with Equality Legislation, Extern gives equal consideration to applications for employment from persons with a disability. Subsequent employment is contingent upon the capacity of the applicant to adequately fulfil the requirements of the post.

Where an employee acquires a disability, Extern is committed to providing continued employment under the normal terms and conditions, where this is practicable. In addition, Extern makes all reasonable adjustments to ensure that job applicants or employees with a disability are not disadvantaged by their workplace or working practices.

Training and career development is also provided when appropriate and feasible. Staff members with a disability have full access to the facilities and provisions required to enable them to carry out the duties of their position, as far as this is possible, and to opportunities for career progression.

Volunteering

Extern remains committed to fostering an inclusive and impactful volunteering programme, inspired by the founding spirit of volunteerism that shaped the organisation in the mid-1970s. This commitment is being further strengthened through a dedicated Volunteering Working Group, which plays an integral role in shaping the new five-year strategy.

Volunteers contribute meaningfully across a range of services, enhancing the reach and effectiveness of our programmes. Key areas of volunteer involvement include:

- Telephone Befrienders: Supporting the Criminal Justice Floating Support Service, volunteers provide a friendly and consistent point of contact to help clients combat social isolation as they reintegrate into their communities.
- Mentor Support Volunteers: Working alongside the Mentoring Support Service, volunteers help young people build self-confidence, independence, and essential life skills.
- Volunteer-led Acupuncture Clinics: Delivered in partnership with the Community in Transition and Reach Out Teams, these clinics offer holistic support to individuals in recovery and transition.
- Community Champions: Local volunteers contribute to a variety of community-based initiatives, including men's health programmes and *Embrace*—a cold-water dipping initiative designed to support mental wellbeing and reduce anxiety.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

- Support role: in the support of children, young people and adults with intellectual disability or autism through Extern's Outreach Support Service (EOSS) in Limerick.

Management of Risk

Extern delivers services commissioned by public sector bodies and government departments. These services are delivered under a range of funding contracts and are supported by the organisation's support functions, including HR, Finance, Safeguarding, Data Protection, IT & Cyber Security, and Funding.

The principal risks associated with service delivery include:

- Sustainability of funding
- Safeguarding of service users and staff
- Data protection and cyber security

Extern actively manages these risks through comprehensive corporate and operational risk registers, which are reviewed at each Audit and Risk Committee (ARC) meeting. Updates are provided to the Board by the ARC Chair, ensuring robust oversight and timely mitigation.

Risk management is further strengthened by dedicated processes and experienced personnel, including:

- Tailored safeguarding statements for each service
- Head of Safeguarding
- Head of Quality and Audit
- Data Protection and GDPR Officer
- IT & Cyber Security Manager

Extern is committed to ensuring, as far as reasonably practicable, the health, safety, and welfare of its service users, employees, volunteers, students, and Board Members. This commitment is underpinned by a corporate risk strategy, which includes an assurance framework and a risk management policy that promotes a culture of accountability and vigilance across all levels of the organisation—from frontline staff to the Board. Risk management practices also extend to volunteers, bank staff, students, and subcontractors, ensuring a consistent and inclusive approach.

Extern recognises that a safe and healthy working environment is essential to the nature of its work. Senior managers and Board Members are expected to lead by example, fostering a culture of safety, support, and continuous improvement throughout the organisation. There are several committees at both Board and operational level to ensure the effective management of all risk.

Board Committees include Audit and Risk Committee and Nominations and Remuneration Committee. Extern Committees include Health and Safety and Safeguarding.

On a monthly basis, the Strategic Leadership Team and Operational Leadership Team complete a risk register which incorporates all identified risks. Risk is escalated through Extern's risk escalation procedures.

Through its policies, procedures, and training, Extern strives to ensure that risks are continuously identified, assessed, and appropriately managed. The organisation aims to:

- Foster a culture of openness and encourage the reporting of risks, incidents, and near misses to support organisation-wide learning.
- Provide staff with appropriate training to ensure effective risk management and compliance with regulatory standards and legislation.

The Strategic Leadership Team (SLT) maintains the Corporate Risk Register, which incorporates targets from the Annual Plan aligned to the organisation's strategic objectives.

At the project level, risk is managed through a suite of controls, including the Risk Management Policy, individual and group risk assessments, Lone Working and Safeguarding Policies, and mandatory training delivered during induction and as part of ongoing professional development.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

Extern also engages independent professional firms to conduct internal and external audits, ensuring transparency and accountability. In addition, the Quality & Audit Department carries out planned and unannounced audits to assess compliance and identify opportunities for improvement.

The Safeguarding Committee, led by the Head of Safeguarding, meets quarterly and includes members of the Strategic Leadership Team and a nominated Board Member who reports safeguarding matters to the Board.

The Health & Safety Committee meets up to three times annually to review organisational health and safety practices, including transportation of service users, lone working, incident reporting, and compliance across all premises. This includes environmental risk assessments, fire safety inspections, and adherence to relevant standards such as COSHH and NEBOSH.

Risk management, safeguarding, and health and safety are standing agenda items at all team meetings—from frontline services to the Strategic Leadership Team—ensuring these priorities are embedded across the organisation's operational and strategic delivery.

The Board maintains its own Risk Management Policy Statement, which outlines the organisation's responsibilities and those of individual Board Members in ensuring effective governance and risk oversight.

Cyber Security

In 2024, Extern made an urgent and significant unplanned investment in its IT infrastructure, with a strong focus on enhancing cyber security. This urgent investment was required due to an external ransomware attack on the organisation's IT infrastructure. Thorough investigation confirmed that there was no impact on our financial systems, financial data, or the integrity of our accounting records. All required reporting was completed, including to the regulatory authorities and commissioners. We worked closely with the ICO (Northern Ireland) and DPC (Ireland) throughout the reporting period to contain and manage the situation and the impact. This essential work included the adoption of cloud-based technologies, the implementation of multi-factor authentication, and the introduction of advanced device control systems. An external specialist consultancy was engaged to support the delivery of the development plan. As a result, Extern successfully achieved Cyber Essentials Plus certification, demonstrating its commitment to safeguarding data and strengthening organisational resilience.

This investment was also critical to ensuring Extern continues to meet the cyber security standards required by commissioner and funder contractual obligations.

Safeguarding

Extern developed tailored training programmes to meet the specific needs of individual service areas, including bespoke safeguarding training. A key example was specialist training on sexual grooming, delivered by the Head of Safeguarding to frontline and support staff, students, volunteers, bank workers, and Board Members.

Safeguarding Statements were finalised for all services, and policies and procedures were updated to reflect best practice. Quarterly Safeguarding Committee meetings provided a structured forum to review concerns and implement responsive actions.

Extern also strengthened external partnerships through engagement led by the Head of Safeguarding, promoting awareness of the organisation's service provision and the demographics it supports.

Looking ahead, the Head of Safeguarding will continue to lead the development of a robust safeguarding strategy, reporting to the Services, Safeguarding and Quality Committee (SSQC). This includes analysis of safeguarding data, identification of trends, and promotion of shared learning across the organisation.

Reserves Policy

Unrestricted Reserves

At 31 March 2025 Extern Group held £6.7m in unrestricted reserves these are detailed in Note 11 of the Financial Statements, this includes £3.7m of unrestricted designated reserves held for a particular purpose by the trustees. Unrestricted reserves are those reserves which Extern can expend at the discretion of the Trustees to promote the objects of the charity. The organisation maintains a level of unrestricted reserves

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

to ensure effective financial governance through ensuring that the charity can continue to operate as a going concern and remain viable in the face of any changing circumstances including interruptions to funding or fluctuations in income and expenditure.

Unrestricted Designated Reserves

At 31 March 2025 Extern Group held £3.7m in unrestricted designated reserves these are detailed in Note 11 to the Financial Statements. Unrestricted designated reserves comprise unrestricted funds designated for a particular purpose by the Trustees. These are, typically, reserves relating to individual projects which remain designated to the individual programme of activity and fixed assets reserves tied up in the delivery of services.

Restricted Reserves

At the 31 March 2025 Extern Group held restricted reserves of £2.6m, these are detailed in Note 10 of the Financial Statements. Restricted reserves are those reserves which have specific conditions attached to them as to how they are to be spent.

Remuneration Policy

The organisation has a Reward and Remuneration Policy which is reviewed and updated on a regular basis to ensure that staff length of service is recognised and that the organisation's salaries remain competitive in the sector in which it operates. The organisation uses a variety of tools to support the performance management of staff including probationary reviews, performance appraisals and where

formal performance management interventions are required, the utilisation of formal performance measures to ensure that staff continue to be efficient, effective and productive.

The CEO's remuneration is reviewed annually by the Nominations and Remuneration Committee and Extern Group Board.

Financial Review

The Statement of Financial Activities and Statement of Financial Position for the year ended 31 March 2025 are set out on pages 30 to 33 and the financial review is based on these results.

Overview

Charitable activities are largely supported by statutory income from a number of Government Departments, Health Trusts and other statutory organisations. These commissioners are highlighted in the service descriptions included on pages 13 to 17.

As an organisation we have continued to focus on sustainability through pursuing tender opportunities and applications to Trusts and Foundations.

Charitable income/donations have increased by 3% to £24.4m (2024 £23.7m) due to an increase in contracts undertaken by Extern during the period. Extern's emphasis going forward continues to be on securing income that will result in sustainable finances and cash flow.

The net income before exceptional item in the accounting year was £182,4 k compared to net income of £733.7k in 2024. The company assets remain strong, with net assets of £9.3m at 31 March 2025 (2024: £9.9m).

After the year end the charity's commissioner-funder NIHE agreed a repayment from the restricted reserves relating to Supporting People Project of £646K. This is referenced in note 9 in the Financial Statements. The Board Members consider that the 4-year payment plan agreed with NIHE will mean the charity, for the foreseeable future, will be able to meet all its commitments as they fall due.

The Board Members believe there are no material uncertainties that cast significant doubt on the company's ability to continue as a going concern and thus the financial statements have been prepared on this basis.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2025**

The Board Members believe that they have complied with the requirements of the Companies Act 2006 with regards to books of account by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function.

Disclosure of Information to the Auditors

The Board Members who held office at the date of approval of this Report confirm that, so far as they are each aware, there is no relevant audit information of which the company's auditors are unaware. Each Board Member has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are also aware of that information.

Auditors

In accordance with the Companies Act 2006, a resolution for the re-appointment of the company auditors will be proposed at the Annual General Meeting.

Statement of Board Member Responsibilities in respect of the Board Members Report and Financial Statements

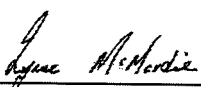
The Board Members are responsible for preparing the Trustees Report and the financial statements in accordance with applicable UK law and UK Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with UK Generally Accepted

Accounting Practice, Accounting Standards and applicable law. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable account policies and then apply them consistently
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose, with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Chair

15 December 2025
Date Approved

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
for Year ended 31 March 2025**

Opinion

We have audited the group and parent charitable company financial statements of Extern Group for the year ended 31 March 2025 which comprises the consolidated and charity Statement of Financial Activities, the consolidated and charity Balance Sheets, the consolidated and charity cash flow statement and the notes to the accounts including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the Group's and of the Parents charitable company's affairs as at year ended 31 March 2025 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 including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Statement of Recommended Practice: Accounting and Reporting by Charities, 2019 Edition; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 Group or Parent Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts 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.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
for Year ended 31 March 2025**

Other information (Cont)

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 accounts 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees Report for the financial year for which the accounts 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 the knowledge and understanding of the Trustees 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 in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received; or
- the accounts 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, 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 directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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 accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
for Year ended 31 March 2025**

Auditor's responsibilities for the audit of the financial statements

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

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Group and Parent charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the Charity and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation.
- We obtained an understanding of how the company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the Group and Parent charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
for Year ended 31 March 2025**

- the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the Group and Parent charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.

- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. 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 through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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



Dr R I Peters Gallagher OBE FCA (Senior Statutory Auditor)

15 December 2025

**For and on behalf of Moore (NI) LLP
Chartered Accountants
Statutory Auditors**

**7 Donegall Square North
4th Floor Donegall House
Belfast
BT1 5GB**

**Extern Group - Consolidated
Company Limited by Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2025**

	Notes	2025		2024	
		Unrestricted £	Restricted £	Unrestricted £	Restricted £
					Total Funds 2024 £
Income and endowments from:					
Donations and legacies	3	137,684	296,059	137,619	280,749
Charitable activities	4	6,361,309	17,558,645	7,381,973	15,834,921
Other trading activities	5	75,033	-	122,529	125,002
Investments	7	2,662	-	1,030	-
Total income and endowments		6,576,688	17,854,704	7,643,151	16,118,113
					23,761,264
Expenditure on:					
Raising funds	8	(60,991)	-	(142,697)	-
Charitable activities	8	(6,817,109)	(17,370,855)	(9,334,849)	(13,550,036)
Total expenditure		(6,878,100)	(17,370,855)	(9,477,546)	(13,550,036)
					(23,027,582)
Net expenditure before exceptional item		(301,412)	483,849	182,437	(1,834,395)
Exceptional item	9		(646,145)	-	-
Net expenditure		(301,412)	(162,296)	(463,708)	(2,568,077)
Transfers between funds	10/11	(771,328)	771,328	2,323,123	(2,323,123)
Other recognised gains/(losses):					
Unrealised gain/(loss) on exchange		(3,281)		(3,281)	
Exchange rate gains/(losses) on consolidation	10/11	(60,233)	(39,535)	(99,768)	
				(110,329)	(110,329)
Net movement in funds		(1,136,254)	569,497	(566,757)	366,473
Reconciliation of funds:					244,954
Funds Brought Forward	10/11	7,890,346	2,058,239	9,948,585	7,523,873
Total funds carried forward		6,754,092	2,627,736	9,381,828	7,890,346
					2,058,239
					9,948,585

Extern Group
Company Limited by Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2025

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Unrestricted Funds	Restricted Funds	Total Funds 2024
Note	£	£	£	£	£	£
Income from:						
Donations and legacies	11,210	-	11,210	15,102	-	15,102
Charitable Activities	48,480	160,000	208,480	34,673	141,153	175,826
Extern Northern Ireland	1,779,333	-	1,779,333	1,863,896	-	1,863,896
Extern Ireland	1,052,185	-	1,052,185	1,101,822	-	1,101,822
Total income and endowments	2,891,208	160,000	3,051,208	3,015,493	141,153	3,156,646
Expenditure on:						
Charitable Activities	(3,143,940)	(160,015)	(3,303,995)	(2,913,046)	(150,583)	(3,063,629)
Fundraising Costs	(60,991)	-	(60,991)	(142,697)	-	(142,697)
Total expenditure	(3,204,931)	(160,015)	(3,364,946)	(3,055,743)	(9,430)	(3,206,326)
Net expenditure	(313,723)	(15)	(313,738)	(40,250)	796	(3,206,326)
Transfers between funds	(15)	15	-	(796)	796	-
Other recognised gain/losses:						
Unrealised gains/losses on exchange	-	-	-	(14,459)	-	(14,459)
Net movement in funds	(313,738)	-	(313,738)	(55,505)	(8,634)	(64,139)
Reconciliation of funds:						
Total funds brought forward	(314,584)	-	(314,584)	(259,079)	8,634	(250,445)
Total Funds Carried Forward	(628,322)	-	(628,322)	(314,584)	-	(314,584)

The notes on pages 36-49 form part of these financial statements. The results relate to continuing activities.

The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

**Extern Group - Consolidated
Company Limited by Guarantee
Statement of Financial Position
For the Year Ended 31 March 2025**

	Note	2025 £	2024 £
Fixed Assets			
Tangible assets	14	3,655,784	3,786,845
Intangible assets	15	-	-
Total Fixed Assets		<u>3,655,784</u>	<u>3,786,845</u>
Current Assets			
Debtors	16	2,422,270	2,485,701
Cash at bank and in hand	25	6,602,332	7,078,675
Total Current Assets		<u>9,024,602</u>	<u>9,564,376</u>
Liabilities			
Creditors: amounts falling due within one year	17	(2,813,949)	(3,402,636)
Net Current Assets		<u>6,210,653</u>	<u>6,161,740</u>
Total Assets less Current Liabilities		<u>9,866,437</u>	<u>9,948,585</u>
Creditors: falling due after more than one year	18	(484,609)	-
NET ASSETS		<u>9,381,828</u>	<u>9,948,585</u>
The Funds of the Charity:			
Restricted Funds	10	<u>2,627,969</u>	<u>2,058,239</u>
Unrestricted Funds	11	2,673,545	3,459,992
Unrestricted Designated Funds	11	4,080,309	4,430,354
Total Unrestricted Funds		<u>6,753,854</u>	<u>7,890,346</u>
Total Funds of the Charity		<u>9,381,828</u>	<u>9,948,585</u>

The financial statements were approved and authorised for issue by the Board and were signed on its behalf by:


Extern Group Chair

15 December 2025

Date

Company Registration: NI618684

The notes on pages 36-49 form part of these financial statements. The results relate to continuing

Extern Group
Company Limited by Guarantee
Statement of Financial Position
As at 31st March 2025

	2025	2024
	£	£
Fixed Assets		
Tangible assets	1,329	2,351
Intangible assets	-	-
Total Fixed Assets	<u>1,329</u>	<u>2,351</u>
Current Assets		
Debtors	167,378	211,458
Cash at bank and in hand	229,474	241,932
Total Current Assets	<u>396,852</u>	<u>453,390</u>
Liabilities		
Creditors: amounts falling due within one year	17	(770,325)
Net Current Assets	<u>(1,026,503)</u>	<u>(316,935)</u>
Total Assets less Current Liabilities	<u>(628,322)</u>	<u>(314,584)</u>
Net Assets	<u>(628,322)</u>	<u>(314,584)</u>
The Funds of the Charity:		
Restricted Funds	-	-
Unrestricted Funds	<u>(628,322)</u>	<u>(314,584)</u>
Total Funds of the Charity	<u>(628,322)</u>	<u>(314,584)</u>

These financial statements were approved by the members of the committee and authorised for issue on the and are signed on their behalf by:

<p style="text-align: center;"><i>[Signature]</i></p> <p>Chair</p>	<p style="text-align: center;"><i>[Signature]</i></p> <p>Director</p>
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**Extern Group - Consolidated
Company Limited by Guarantee
Statement of Cash Flow
For the Year Ended 31 March
2025**

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by operating activities	24	(359,732)	1,139,655
Cash flows from investing activities:			
Bank Interest Received		2,662	1,030
Bank Interest Paid		-	(22,875)
Purchase of Tangible Fixed Assets		(41,707)	(18,900)
		(39,045)	(40,745)
Cashflows from Financing Activities:			
Repayment of borrowing		-	(461,067)
		-	(461,067)
Change in cash and cash equivalents in the reporting period		(398,777)	637,843
Exchange Rate and consolidation movements		(77,566)	96,034
Cash and cash equivalents at beginning of period		7,078,675	6,344,798
Cash and cash equivalents at end of period	25	6,602,332	7,078,675

Extern Group
Company Limited by Guarantee
Statement of Cash Flow
As at 31st March 2025

	Note	2025	2024
		£	£
Cash flows from operating activities:			
Net cash provided by operating activities		(12,458)	44,864
Cash flows from investing activities		-	-
Change in cash and cash equivalents in the reporting period		(12,458)	44,864
Cash and cash equivalents at beginning of period		241,932	197,068
Cash and cash equivalents at end of period		<u>229,474</u>	<u>241,932</u>

**Extern Group - Consolidated
Company Limited by Guarantee Notes
to the Financial Statements For the year
ended 31st March 2025**

1) Accounting Policies

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

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern due to the level of free reserves in the consolidated group in place and the funding secured moving forward.

c) Income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised and refers to the trustees' annual report for more information about their contribution

**Extern Group - Consolidated
Company Limited by Guarantee Notes
to the Financial Statements For the year
ended 31st March 2025**

1) Accounting Policies- (continued)

g) Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

h) Allocation of support and governance costs
Support and governance costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the Charity's activities. These costs have been allocated to expenditure on charitable activities.

i) Operating leases
Where assets are acquired under finance leases, the capital element of the asset is included in fixed assets and amortised over the life of the asset. The outstanding capital element of the leasing obligation is included in creditors falling due. The interest element is written off over the primary period.

All other leases are accounted for as operating leases and the rental charges are charged to the statement of financial activities on a straight line basis over the life of the lease.

j) Tangible fixed assets
Depreciation is calculated to write off the original cost less the expected residual value of the assets over their estimated useful lives at the following annual rates:-

Freehold Property	- 2% per annum
Leasehold Property	- 2% per annum
Fixtures and fittings Motor Vehicles	- 25% of the reducing balance
Short leasehold improvements	- 33.33% of the reducing balance
Long life equipment	- Term of lease
Computer equipment	- 12.5% straight line
Alterations to long leasehold premises	- 33.33% straight line
	- 15% of the reducing balance

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2025**

1) Accounting Policies- (continued)

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 Other Financial Instruments Issues of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, the net amounts are presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instruments is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2025

1) Accounting Policies - (continued)

o) Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

p) Pensions & Private Health Insurance

Existing employees of the charity were entitled to join a defined contribution pension scheme, administered through Royal London. The Pension Schemes are funded by contributions from employee and employer. All employees are automatically enrolled into a stakeholder pension scheme, unless they have exercised their right to opt out of scheme membership. Employees registered on the pension scheme are also covered by the Canada Life health insurance which is split between a Death Benefit scheme and Income Protection scheme.

Each company within the group makes a contribution of 6.5% of salary requesting participating

The pension cost charge for the year represents contributions payable by the company to the fund.

q) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

r) Basis of consolidation

In the parent company financial statements, the cost of a business combination is the fair value at the acquisition date of the assets given, equity instruments issued and liabilities incurred or assumed, plus costs directly attributable to the business combination. The excess of the cost of a business combination over the fair value of the identifiable assets, liabilities and contingent liabilities acquired is recognised as goodwill. The cost of the combination includes the estimated amount of contingent consideration that is

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2025**

2. Legal Status

Extern Group was registered on 3rd June 2013 as a company limited by guarantee, not having a share capital. The liability of the Members is limited to a sum not exceeding £1, being the amount that each Member undertakes to contribute to the assets of a charity in the event of its being wound up while she, he or it is a Member of within one year after she, he or it ceases to be a Member, for:

- 1) Payment of the charity's debts and liabilities incurred before he, she or it ceases to be a Member;
- 2) Payment of the costs, charges and expenses of winding up; and
- 3) Adjustment of the rights of the contributories amongst themselves.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total Funds 2025 £	Total Funds 2024 £
Donations	13,312	1,762	15,074	25,759
Other Fundraising and Donations	8,735	294,297	303,032	303,262
Sundry Income	115,637	-	115,637	89,317
	137,684	296,059	433,743	418,338

The 2023/24 total of £418,338 was split as £137,619 unrestricted and £280,719 restricted.

Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2025

4 Income from Charitable Activities	Unrestricted		Restricted		Total	
	£	£	£	£	2025	2024
Statutory Agencies:						
Department of Children & Youth Affairs	1,657,354	-	-	1,657,354	2,165,356	
Barnardos	8,600	-	-	8,600	8,600	
Bangor Alternatives NI	-	22,999	22,999	22,999	23,420	
Department of Justice (IFSS)	-	406,374	406,374	406,374	-	
NI Social Care Council	16,996	160,000	176,996	176,996	155,356	
Tusla (NI contracts)	-	72,027	72,027	72,027	49,686	
Department of Justice (YDP)	-	1,566,199	1,566,199	1,566,199	756,610	
The National Lottery Community Fund	-	9,907	9,907	9,907	-	
The Executive Office	-	907,995	907,995	907,995	220,910	
HSE	-	1,790,289	1,790,289	1,790,289	1,777,402	
Southern Trust	-	-	-	-	7,800	
Tusla (ROI contracts)	-	6,779,971	6,779,971	6,779,971	6,444,171	
South Eastern Health & Social Care Trust	607,251	-	-	607,251	723,843	
SEUPB	-	-	-	-	(15,439)	
Public Health Agency	1,313,823	695,183	2,009,006	1,846,926	1,846,926	
Northern Ireland Housing Executive	1,322,786	517,330	1,840,116	1,677,772	1,677,772	
Northern Health & Social Care Trust	83,200	780	83,980	62,400	62,400	
UKSPF	-	321,276	321,276	321,276	321,915	
Health & Social Care Board	181,310	376,683	557,993	557,993	559,108	
NIHE - Supporting People	-	2,777,998	2,777,998	2,777,998	2,750,302	
Department for the Economy	-	-	-	-	4,597	
Belfast Health & Social Care Trust	327,998	7,522	335,520	350,501	350,501	
Community Foundation NI	-	176,465	176,465	174,279	174,279	
Department for Communities	-	265,983	265,983	1,026,756	1,026,756	
Department of Justice	112,183	12,395	124,578	62,990	62,990	
Western Health & Social Care Trust	205,842	272,933	478,775	1,185,015	1,185,015	
Dept of Tourism, Culture, Arts, Gaeltacht, Education Authority	451,950	37,733	37,733	37,733	-	
Councils:	-	1,365	453,315	391,680	391,680	
Kildare County Council Grant	-	13,650	13,650	1,297	1,297	
Derry City & Strabane D.C.	-	108,472	108,472	-	-	
Limerick County Council	-	3	3	3	131,381	
Belfast City Council	-	23,189	23,189	47,232	47,232	

Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2025

5 Income from Trading Activities	Unrestricted		Restricted		Total Funds	
	£	£	£	£	2025	2024
Client Contribution	69,236	-	-	-	69,236	125,002
Other	5,797	-	-	-	5,797	-
	75,033	-	-	-	75,033	125,002

The 2023/24 total of £125,002 was £122,529 unrestricted and £2,473 restricted

6 Other Income

There was no Other Income in 2024/25 (2023/24 £0)

7 Income from Investments

	Unrestricted		Restricted		Total Funds	
	£	£	£	£	2025	2024
	2,662	-	-	-	2,662	1,030
	2,662	-	-	-	2,662	1,030

The 2023/24 total of £1,030 was all unrestricted

8 Expenditure on Charitable Activities

	Unrestricted		Restricted		Total Funds	
	£	£	£	£	2025	2024
Staff Costs - Payroll	4,654,935	13,624,210	-	-	18,279,145	16,923,512
Staff Costs - Non-Payroll	212,136	524,005	-	-	736,141	839,743
Direct Service User Costs	184,672	758,737	-	-	943,409	877,748
IT and Communications	277,624	707,146	-	-	984,770	1,083,646
Premises and Utilities	843,713	546,416	-	-	1,390,130	1,485,014
Training Costs	41,446	211,930	-	-	253,375	181,509
Fleet Costs	41,165	281,788	-	-	322,953	338,161
Overheads	308,969	463,424	-	-	772,393	724,446
Legal & Professional	400,400	200,570	-	-	600,970	597,605

**Extern Group - Consolidated
Company Limited by Guarantee**
Notes to the Financial Statements
For the year ended 31st March 2025

10 Restricted Funds

	Opening Balance £	Income £	Expenditure £	Trfs £	FX Gain/(Loss) on Consolidation	As at 31 March 2025 £
Bangor Alternatives NI	9,264	22,999	(24,124)	-	-	8,139
Belfast City Council	6,475	23,189	-	-	-	29,664
Belfast Health & Social Care Trust	8,768	7,522	(4,001)	-	-	12,289
British Red Cross	-	889	-	-	-	889
Community Foundation NI	(8,143)	176,465	(163,384)	-	-	4,938
Department for Communities	-	265,983	(293,722)	27,739	-	-
Department of Children/EDIY	3,600	-	-	-	(92)	3,508
Department of Justice	-	12,395	(12,395)	-	-	-
Department of Justice (IFSS)	-	406,374	(405,579)	-	-	795
Department of Justice (YDP)	(97,890)	1,566,199	(1,128,699)	117,966	3,497	461,073
Dept of Tourism, Culture, Arts, Gaeltacht, Sport and Media	-	37,733	(45,268)	7,535	-	-
Derry City & Strabane D.C.	-	108,472	(109,189)	717	-	-
Education Authority	-	1,365	-	-	-	1,365
Enkalon Foundation	-	500	-	-	-	500
HSE	46,980	1,790,289	(1,802,197)	-	(1,418)	33,654
Health & Social Care Board	36,648	376,683	(323,581)	-	-	89,750
JP McManus Capital Fund	241,161	-	(5,051)	-	(6,093)	230,017
Kildare County Council Grant	2,182	13,650	(5,464)	-	(56)	10,312
Limerick County Council	22,515	3	(8,802)	-	(573)	13,143
Limerick fundraising	1,457	-	-	-	(37)	1,420
Moving Forward Moving On	(23,410)	-	-	23,410	-	-
NI Social Care Council	23,410	160,000	(160,015)	(23,395)	-	-
NIACRO	-	-	-	-	-	-
NIHE - Supporting People	439,011	2,777,998	(3,626,658)	422,062	-	12,413
Northern Health & Social Care Trust	-	780	(1,165)	385	-	-
Northern Ireland Housing Executive	131,006	517,330	(474,093)	-	-	174,243
Other Income (NI)	35,886	340,192	(212,192)	(33,367)	-	130,519
Other Income (ROI)	7,416	21,863	(22,023)	3,801	(233)	10,824
Premier Lotteries Ireland DAC	-	15,432	(15,432)	-	-	-
Problem Gambling (Other)	(27)	81,243	(81,531)	288	27	-
Public Health Agency	(43,216)	695,183	(775,437)	116,508	-	(6,962)
Radius Housing	-	9,447	(9,447)	-	-	-
St Martin in the Fields	1,123	60,418	(59,940)	-	-	1,601

Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2025

11 Unrestricted Funds

	Unrestricted Funds as at 01/04/2024	Incoming Resource	Resources Expended	Unrealised Gain/(Loss)	FX Gain/(Loss) on Consolidation	Transfers	Unrestricted Funds as at 31/03/2025
	£	£	£			£	£
Unrestricted funds							
General funds - all funds	3,459,992	6,576,688	(6,501,979)	(3,281)	(44,840)	(813,035)	2,673,545
Designated Capital Funds	3,314,778	-	(136,174)	-	(14,613)	41,707	3,205,698
Designated Critical Maintenance	529,722	-	-	-	(991)	-	528,731
Designated Prisoner Support Project	539,630	-	(239,974)	-	-	-	299,656
Designated Lease Exit Costs	40,000	-	-	-	-	-	40,000
Roscor Fund	6,224	-	-	-	-	-	6,224
Total unrestricted funds	7,890,346	6,576,688	(6,878,127)	(3,281)	(60,444)	(771,328)	6,753,854

Exchange loss on consolidation amounts to £60,444.

Unrestricted funds comprise "free reserves" which the company can expend at the discretion of the Directors to promote the objects of the charity. Unrestricted Designated Reserves comprise unrestricted funds designated for a particular purpose by the Directors. These are typically reserves relating to individual projects which remain designated to the individual programmes of activity.

12 Analysis of net assets between funds

Fund balances at 31 March 2025 are represented by:

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Tangible fixed assets	3,423,966	231,818	3,655,784	3,786,845
Net Current Assets	3,814,735	2,395,918	6,210,653	6,161,740
Long Term Liabilities	(484,609)	-	(484,609)	-
Total Net Assets	6,754,092	2,627,736	9,381,828	9,948,585

13 Taxation

No provision for corporation taxation is required for the year ended 31 March 2025 (2023/24 - Nil).

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2025**

14 Tangible Fixed Assets

Cost or Valuation	Brought forward 01/04/2024 £	Additions £	Disposals £	FX adjustments £	Carried forward 31/03/2025 £
Long Leasehold and Freehold Property	4,999,398	-	-	(27,795)	4,971,603
Alterations to long leasehold and freehold premises	1,725,110	41,707	-	-	1,766,817
Fixtures & Fittings	813,886	-	-	(1,518)	812,368
Long-Life Equipment	544,074	-	-	(811)	543,263
Computer Equipment	1,174,600	-	-	(3,908)	1,170,692
Short Leasehold Improvements	333,492	-	-	(3,803)	329,689
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	446,519	-	-	(822)	445,697
Total	10,223,589	41,707	-	(38,657)	10,226,639

Depreciation	Brought forward 01/04/2024 £	Depreciation Charge £	Depreciation on Disposal £	FX adjustments £	Carried forward 31/03/2025 £
Long Leasehold and Freehold Property	1,440,793	99,605	-	(1,689)	1,538,709
Alterations to long leasehold a freehold premises	1,578,280	31,115	-	-	1,609,395
Fixtures & Fittings	736,981	14,160	-	(1,471)	749,670
Long-Life Equipment	543,992	-	-	(729)	543,263
Computer Equipment	1,173,578	1,022	-	(3,908)	1,170,692
Short Leasehold Improvements	333,492	-	-	(3,803)	329,689
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	442,366	1,384	-	(822)	442,928
Total	6,435,992	147,285	-	(12,422)	6,570,855

Net Book Value	Brought forward 01/04/2024 £	Net Additions /Disposals £	Net Depreciation on Disposal £	FX adjustments £	Carried forward 31/03/2025 £
Long Leasehold and Freehold Property	3,557,951	-	-	(25,452)	3,432,894
Alterations to long leasehold and freehold premises	146,830	41,707	-	-	157,422
Fixtures & Fittings	76,889	-	-	(31)	62,698
Long-Life Equipment	-	-	-	-	0
Computer Equipment	1,022	-	-	-	0
Short Leasehold Improvements	-	-	-	-	0

Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2025

15 Intangible Fixed Assets

	Brought forward 01/04/2024 £	Additions £	Disposals £	Carried forward 31/03/2025 £
Cost or Valuation	187,111			187,111
Intangible Assets				
Total	187,111			187,111

	Brought £	Amortisation £	Amortisation £	Carried £
Amortisation	187,111			187,111
Intangible Assets	187,111			187,111
Total	187,111			187,111

	Brought £	Net £	Net £	Carried £
Net Book Value	-	-	-	-
Intangible Assets	-	-	-	-
Total	-	-	-	-

16 Debtors

	Group		Parent	
	2025 £	2024 £	2025 £	2024 £
Sundry Debtors	16,536	2,465	-	-
Trade Debtors	608,594	1,341,296	20,550	2,150
Accrued income	1,586,769	1,011,367	8,693	7,487
Prepayments	210,371	130,573	134,910	78,190
Amounts owed from Extern Ireland	-	-	3,225	123,631
	2,422,270	2,485,701	167,378	211,458

17 Creditors: amounts falling due within one year

	Group		Parent	
	2025 £	2024 £	2025 £	2024 £
Accruals & Other creditors	1,023,703	1,012,538	129,911	319,774
Trade Creditors	293,071	202,951	69,530	57,865
Deferred Income	1,149,161	1,804,454	661	9,379
Tax and Social security	348,014	382,693	45,048	44,782
Amounts due to Extern Northern Ireland	-	-	781,353	338,526
	2,813,949	3,402,636	1,026,503	770,325

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2025**

18 Creditors; amounts falling due after more than one year

	Group		Parent	
	2024	2024	2025	2024
	£	£	£	£
NIHE Grant Recoupment	484,609	-	-	-
	484,609	-	-	-

NIHE Grant Recoupment payments:

	Group		Parent	
	2025	2024	2025	2024
	£	£	£	£
Due within one year	161,536	-	-	-
In the second to fifth years inclusive	323,073	-	-	-
After 5 years	-	-	-	-
	484,609	-	-	-

19 Lease commitments

Annual commitments under non-cancellable operating leases are as follows:-

	2025		2024	
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases which expire within one year	667,502	38,514	320,204	6,582
In the Second to fifth years inclusive	468,388	11,553	217,835	86,952
Total	1,135,890	50,067	538,039	93,534

Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2025

20 Analysis of Staff Costs, Trustee Remuneration and expenses, and cost of key management personnel

The average number of persons employed by the company (excluding Directors) during the year was as follows:

	2025	2024
Administrative/Support Service Staff	55	55
Project Staff	455	445
	510	500

	2025	2024
Wages and Salaries	£ 15,748,625	£ 14,638,625
Social Security Costs	1,480,449	1,318,253
Other Pension & Health Insurance Costs	1,050,071	966,633
	18,279,145	16,923,511

	2025	2024
Employee Emoluments	Number	Number
£60,000 - £69,999	2	6
£70,000 - £79,999	7	4
£80,000 - £89,999	1	1
£90,000 - £99,999	1	-
£100,000 - £109,999	1	1
£100,000 - £119,999	-	-
£120,000 - £129,999	-	-
£130,000 - £139,999	-	-

The total employee benefits of the key management personnel of the Group was £644,377 (2023/24: £521,000)

No charity trustee received payment for professional or other services supplied to the Charity.

21 Pension Scheme & Health Insurance

The company operates a defined contribution pension scheme administered through Royal London. The pension cost charge for the year represents contributions payable by the company to the fund and

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2025**

22 Related Party Transactions

The company has availed itself of the exemption granted by Financial Reporting Standard 102 Section 33 not to disclose related party transactions with wholly owned subsidiaries. Consolidated accounts are separately prepared incorporating Extern Northern Ireland (Charity no.NIC105869), and Extern Ireland (Charity no.CHY15770), and accordingly the company has availed of the exemption in FRS 102 Section 33 not to disclose the transactions between these entities. The member companies in the group are committed to supporting group activities and liquidity across the island of Ireland.

23 Auditors' remuneration

Extern Group were charged £5,500 by Moore (N.I.) LLP for the Charity's statutory audit.

24 Reconciliation of net cash movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net income/(loss) for the reporting period (as per the SOFA)	(463,708)	611,427
Depreciation on tangible fixed assets	147,285	153,238
(Increase)/Decrease in Debtors	63,431	315,384
Increase/(Decrease) in Creditors	(104,079)	16,932
(Profit)/Loss on Disposal	-	(2,533)
Interest Income	(2,661)	(1,030)
Interest Charge	-	31,778
Loss on Exchange	-	14,459
	(359,732)	1,139,655

25 Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash at bank and in hand	6,602,332	7,078,675
	6,602,332	7,078,675

Extern Group

Northern Ireland - Charity number 103226

Accounts

**Extern Group Consolidated
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2024**

**Company Registration Number: NI618684
Charity Registered with HMRC: NI00263
Charity Number: NIC103226**

**Extern Group Consolidated
Company Limited by Guarantee
Table of Contents
Year Ended 31 March 2024**

Reference and Administrative Details of the Charity	3
Trustees' Annual Report	4
Independent Auditor's Report to the Members	24
Consolidated Statement of Financial Activities	28
Company Statement of Financial Activities	29
Consolidated Statement of Financial Position	30
Company Statement of Financial Position	31
Consolidated Cash Flow Statement	32
Company Cash Flow Statement	33
Notes to the Financial Statements	34-51

**Extern Group Consolidated
Reference and Administrative
Details of the Charity
Year Ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Chair	Aideen D'Arcy (from 23 November 2023) Allen McCartney (retired 23 November 2023)
Other Directors	Ian McAvoy Stephen Leach Eavann Murphy Dr Joan Broder (appointed 1 January 2024) Paul Doran (appointed 1 January 2024) Stephen O'Boyle (appointed 23 December 2023) Jim Daly (resigned 23 November 2023)
Company Secretary	Colin Hayburn (from 23 November 2023) Stephen Leach (until 23 November 2023)
Management Team	Colin Hayburn, CEO Leslie Ann Scott, COO (from May 2023) Jonathan Carroll, Director of People and Organisational Development Pauline Flynn, Director of Finance and Corporate Services Sharon Hearty, Director of Policy and Development Deirdre O'Driscoll, Director of Services Rol
Principal Bankers	Bank of Ireland 1 Donegall Square South Belfast BT1 5LR
Principal Solicitors	Worthingtons Solicitors 24-38 Gordon Street Belfast BT1 2LG
Auditors	Moore NI Donegall House 7 Donegall Square North Belfast BT1 5GB
Registered Office	Hydepark House 3 McKinney Road Newtownabbey BT36 4PE
Company Reg. No.	NI618684
HMRC Charity No.	NI00263
Charity Commission No.	NIC103226

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

THE TRUSTEES ANNUAL REPORT

The Trustees present their report to accompany the Financial Accounts for the year ended 31 March 2024.

The Trustees confirm that the Annual Report and Financial Statements of the company's governing document, the Companies Act 2006, have been prepared in accordance with Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their account in accordance with FRS102.

Organisation Overview and Activities

Extern Northern Ireland is a Community & Voluntary organisation and our primary activity is to provide services commissioned by statutory organisations on behalf of the government. Extern walks shoulder to shoulder with some of the most marginalised people in society, delivering services to support their daily lives.

Since inception over 45 years ago, the core belief that another chance can change a life continues to underpin Extern's ethos to service delivery.

Our Vision

We aim to change lives and to support a socially just and inclusive society.

Our Mission

We will create opportunities and provide supports to enable people to meaningfully participate in society.

Extern Northern Ireland delivers services to support, house and engage adults, young people, families and children who are:

- Street homeless or facing homelessness
- Displaced from their country of origin
- Living with an offending past
- Dealing with alcohol and drug issues
- Living with the impact of suicide
- Dealing with mental health issues
- Members of the Traveller Community
- Engaging in alternative education and employability supports
- Looked After Children

During 2023, the organisation operated with an interim 1-year Strategy led by its new CEO (in post February 2023).

Extern has begun to explore becoming a Trauma Informed Organisation and will formally launch this goal in its new 5-year Strategy, Vision 2030, to be launched in April 2025.

In partnership with the PHA, Extern will extend the existing Needle Syringe Exchange Service (NSES) to an enhanced NSES in Autumn of 2024.

Through funding from RTE Toy Show, Extern established the first Barista Academy for young refugees in Northern Ireland as an extension of its Refugee Support Service. This new initiative meets a growing need to increase educational attainment and access to employment.

Extern Ireland delivers services to support family unity and to empower positive change across 22 counties in Ireland supporting families, young people, people with intellectual disabilities and minority communities.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

CORPORATE STRUCTURE

Extern Group is the parent company of Extern Northern Ireland and Extern Ireland. It provides strategic direction, governance and compliance functions for Extern Northern Ireland and Extern Ireland. The services of Extern are provided by Extern Northern Ireland and Extern Ireland in their respective jurisdictions.

SERVICE DELIVERY

Extern Group is the parent company and services are delivered by the subsidiary companies, Extern Northern Ireland and Extern Ireland.

Extern Northern Ireland Services

Extern Northern Ireland provides a range of services to adults who are homeless or at risk of homelessness; who are returning to the community following a custodial sentence; who are deemed at risk of offending or causing harm and require intensive monitoring and support; and who require low threshold support with alcohol and/or drug addictions. These services are provided at various locations throughout Northern Ireland.

ACTIVITY REVIEW 2023-24

Drug, Alcohol and Mental Health Services

Offering services to those who require low threshold support with alcohol and/or drug problems or Mental Health support. These services are provided at various locations throughout Northern Ireland.

The nature of the services are further outlined below.

Alcohol Housing Support is funded through the Public Health Agency (PHA). The team uses an assertive outreach approach to engage with adults who are at risk of homelessness because of problematic alcohol use. The aim is to prevent tenancy breakdown/prevent homelessness and reduce alcohol use to improve health and wellbeing.

Community Needle Exchange is funded by the PHA. The service provides both static and outreach needle exchange in Belfast city centre. The community-based Needle Syringe Exchange Service (NSES) is the first to be delivered by the C&V sector in NI, a new premises for extended services will open in Autumn 2024. This is an exciting development for the PHA and Extern and the new service will be an enhanced needle exchange in Northern Ireland which will include new service initiatives such as Hep C screening, one to one and group work sessions, health clinics, wound care, and mental health support. Many of these new additions will be possible due to the continuum of care provided by Extern services, including the crisis service, Street Injecting Support Service (SISS), Multi-Disciplinary Homeless Support Team (MDHST), Complex Lives and hopefully Extern Homes.

BDACT Connections is funded by the PHA. It is the operational arm of the Belfast Drug and Alcohol Coordination Team (BDACT) and delivers against the Belfast DACT (Drug and Alcohol Connections Teams) action plan, delivering training to local groups and communities and developing initiatives and interventions in line with strategic plans to address drug and alcohol issues at a general population level. The project also undertakes health-based initiatives such as Dry January, by arranging awareness events across the city highlighting the benefits of harm reduction and healthy alternatives to alcohol and drug use. Their community training role is in addition to information sharing and the development of materials which local voluntary/ statutory agencies can use to reduce community harms.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Complex Lives Intensive Support Workers consists of two staff members recruited in March 2023 to support the Belfast City Council led Complex Lives initiative. The staff are aligned with Criminal Justice Floating Support and the Street Injecting Support Service (SISS) to intensively support those with complex needs who are currently homeless in Belfast city centre. The pilot involves significant multiagency support across several programmes aimed at providing access to services such as health, wellbeing, and social and financial services with the aim of accessing and maintaining accommodation. Extern is also part of the Complex Lives Multiagency Steering Group and CEO Advisory Group.

Community Crisis Intervention Service (CCIS) is funded through the Mental Health Support Fund from the DoH. It was successfully retendered in 2021 and secured three-year funding from the DoH via Community Foundation NI. The team support those in crisis from Thursday to Sunday evenings inclusive and has recently expanded its remit to include therapeutic and brief interventions in response to identified need in the community. The Extern team also deliver wellness supports such as the walk and talk group which links local people into their community.

Communities In Transition – Shankill is funded by The Executive Office (TEO) and is aimed at improving mental health and wellbeing in specific communities that have a history of paramilitary control and influence. The project develops localised initiatives identified by individuals and groups in the community; to improve awareness of mental health and addiction issues and promote resilience. The project also trains local Community Champions to support them in their areas and is responsive to delivering interventions unique to the locality. In addition, the project runs campaigns highlighting issues around mental ill-health and substance use and develops community access guides to support signposting and self-advocacy.

Communities In Transition – Larne and Carrick is a similar project to the Shankill initiative under the same funder. It delivers localised plans, interventions and supports to improve mental wellbeing and reduce the impact of substance use issues. The project covers a large geographical area and works closely with existing community representatives and programmes to ensure effective in-reach into the community.

Drug Accommodation Support Programme (DASP) is funded through the PHA. This is a multiagency initiative with a 'Harm Support and Reduction' ethos to support People Who Inject Drugs (PWID) and who experience homelessness, to stabilise their use through accessing temporary supported accommodation. The specialist DASP worker liaises closely with hostel staff and local statutory and C&V agencies to advocate for clients who need access to treatment and support. The multi-agency steering group, including NI Housing Executive, PSNI, Public Prosecution Service, Supporting People, Homeless Connect and voluntary hostel providers developed the protocol for this project with the aim of reducing drug related deaths amongst the homeless population.

Extern Harm Reduction Training is primarily funded through the PHA although the Extern specialist team facilitate ad hoc sessions as requested by external providers/agencies. Initially the training on offer was specific to Naloxone administration and supply alongside Train the Trainer sessions for organisations to share with their own staff in the event of a suspected opiate overdose. Legislation regarding the expansion of individuals and professionals who can make a supply of Naloxone is due to change in 2024 and this has increased the number of sessions contracted by the PHA. Other sessions developed by the manager include safer injection, needle exchange and street drugs awareness which have all been devised in response to requests from sector partners who require specialist knowledge. This service will be included in the PHA workforce development tender opening in October 2024.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Family Support and Suicide Prevention Response Services and Crisis Response (Crisis Team) work with service users to address suicidal ideation using accredited and evidence-based interventions to reduce immediate crisis and identify individualised safety plans. 1-1 therapeutic sessions are also offered to clients to address the situational stressors and triggers which impact negatively on mental health. Referrals are accepted from any individual including BHSCT Mental Health Liaison staff and the Primary Care Mental Health teams in Belfast. The service also offers community in-reach to families bereaved through suicide and provides training to local networks around mental health and suicide awareness.

Low Threshold Services are currently delivered within the Northern and Southern Health & Social Care Trust areas. The overall aim is to assist individuals to reduce their risk of alcohol and/or drug use by providing support that best meets their individual needs (including needle exchange) within the home and community settings. The service offers an open referral process to individuals who continue to use substances and alcohol and has a high threshold in terms of supporting those who often experience significant chaos in their pattern of use. These services are now contracted until March 2025.

Reach Out is a team funded by the Department for Communities (DfC) and works across West Belfast to target areas of community deprivation by improving mental wellbeing and access to services. Targeted training, complimentary therapies, wellness calendar, drop-in clinics and awareness initiatives are delivered to local individuals, communities, and schools to address issues such as suicidal ideation, self-harm, and alcohol/drug misuse. Through additional funding the team invested in developing the services space to be a trauma informed safe space for the client group and improving engagement.

SISS Social Worker The Street Injecting Support Service worker is funded through a private anonymous donor and works alongside the SISS team to engage and support young people aged 17-25 who are using drugs problematically. The social worker uses person-centred practice to assess the needs of each client to promote access to necessary health and social care services to improve outcomes and reduce drug related harm. Multi-agency partnership working is fundamental to this role which aims to reduce the impact of substance use and increase stability in young people's lives.

Street Injectors Support Service (SISS) is funded through the PHA and Belfast Policing and Community Safety Partnership. Experienced staff with specialist training assertively engage people who inject drugs (PWID) in Belfast city centre, many of whom are also experiencing homelessness, sofa-surfing or rough sleeping. The service also includes collection and disposal of inappropriately discarded injecting equipment and educates clients on how to safely dispose of used needles. Many of the individuals the team support requires signposting to additional support services as they do not engage with any other services and as a result they are often physically unwell and require primary care involvement. This service saves lives and the staff team respond to opiate overdose situations in the city centre on request using Naloxone and CPR while waiting for NIAS response. Engaging with local businesses and stakeholders in the city centre is another important aspect of the service with the aim of reducing stigma, keeping channels of communication open and improving understanding of the issues experienced by the client group.

Step 2 Northern Trust is funded through the PHA and targets those across the Northern Trust area who have insight into their increased use of substance and alcohol use and require support to reduce this. The service uses a counselling led model including brief and psychotherapeutic interventions to examine the reasons for use and introduce more positive coping strategies alongside relapse prevention and signposting/ onward referrals. The service is designed to support the step up/ step down approach which means clients can access additional support from the Low Threshold Team if required. The service also offers structured family interventions for family members, carers etc., who are impacted by a loved one's alcohol/drug use.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Step 2 Southern Trust Partnership is funded through the PHA. Extern are part of a three-Organisation partnership (Ascertainment, Dunlewey) delivering this service across the Southern Trust region. The service was extended until March 2025 with similar goals as the Northern Trust service, and the project aims to reduce harm for those using substances at a mild to moderate level. The partnership approach in this Trust area has been a positive experience due to the collaboration across agencies.

Communities Services

Extern provides a range of services to adults and families. These include homelessness, housing, and refugee support. The nature of the services is further outlined below:

Afghan Resettlement Scheme (ARAP/ACAS) is funded by DfC. This service provides Key Workers to support families in their transition to their new homes. Staff are there to offer a wrap-around service for families, children, young adults, and adults for each of the new groups of refugees and to continue to provide ongoing support to existing families where local services are not available. Staff also advocate on behalf of families and individuals with statutory services as appropriate.

Barista Academy is a new initiative funded by Community Foundation Northern Ireland through the RTE Toy Show Grants Programme. Working with 50 young refugees and/or asylum-seeking individuals, the program blends barista training, practical work experience and personalised mentoring to empower young people with vital skills and confidence for in the NI job market.

The Homeless Traveller Project has been operating since January 2017. This project provides intensive support to members of the Traveller community, both individuals and families, in relation to housing and homelessness, tenancy sustainment and link-up with statutory health and social care services around multi-complex needs (including, for example, offending, mental health, family and childcare issues, addiction and physical health etc.). This project operates on a multi-agency collaborative model and is part of the Traveller Support Network for Greater Belfast.

Complex Floating Support (CFS) is funded by NI Housing Executive (Supporting People). The service aims to offer support to those with multiple complex needs to maintain their tenancy. The team operates across a continuum of support, to those who are homeless, or at risk of homelessness and have complex needs. The role of prevention, assessment and access, crisis intervention and sustainment services are all essential to maximise the likelihood of successful settlement into tenancy and to prevent the continual cycle of in and out of homelessness.

Dismas House is funded through Supporting People. It is a 14-bed unit providing PBNI Approved Accommodation, supervision, monitoring, and support to a range of service users who have been assessed under statutory frameworks as being of medium to high risk of reoffending, until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

The Innis Centre is funded through Supporting People. It is a purpose built 20-bed unit providing PBNI Approved Accommodation, supervision, monitoring, and support to a range of service users who have been assessed under statutory frameworks as being of medium to high risk of reoffending, until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

MUST Hostel (Mid Ulster and South Tyrone) is funded by Supporting People. It offers accommodation, support and help tailored to the specific needs of single men and women aged between 18-65 who are homeless. The hostel aims to deliver a modern supported housing service which is flexible and has a holistic approach to the individual to meet the needs of the people we support. The hostel has 20 beds including provision to risk manage and support those who are subject to supervision under licenses or other restrictions within PBNI's Approved Premises arrangements.

Ormeau Centre Hostel is funded by Supporting People and has been operating since 1978. The Centre provides 29 direct access emergency accommodation for men and women experiencing homelessness. The centre provides an open, non-judgemental referral policy and is aimed at removing the barriers to accessing support, tackling street homelessness, and combating social exclusion. The majority of those who come to the Ormeau Centre have been homeless for some time or have been living on the street. Many are experiencing difficulty with their mental health, substance abuse and/or physical wellbeing. All have experienced a crisis at some point in their lives that has led to them losing the family, friends, or local community networks that we all rely on in times of trouble. Within their 29 beds, up to 13 of these are allocated to service users who are actively injecting drugs and who are managed and supported within the DASP protocol. In July 2024 Ormeau Centre, in partnership with the PHA, established an onsite needle exchange facility to provide out of hours support to these service users in relation to safer injecting and the reduction of blood borne viruses.

Dispersed Outreach Teams (including Farset, Enniskillen, Newcastle, Mid-Ulster, South-East, North Down and Ards) provides intensive support to individuals who have a range of complex needs and vulnerabilities from geographical areas. These teams are multi-skilled in both engaging with 'difficult to reach' individuals and in identifying reflective and holistic supports. The teams aim to achieve positive outcomes with clients, including tenancy sustainment, management and support systems and mental health and physical health and wellbeing supports.

Extern Homes has been operating since March 2017. The Extern Homes project has been created to move people from homelessness into homes. We currently have ten properties which are let to tenants. A third of tenant's progress into employment and/or education and zero return to homelessness. Extern Homes provides two-year tenancies/licence agreements for people who are homeless, and the supports required to sustain life in the community. The project focuses on making the transition from homelessness to becoming a tenant a positive, affordable, and comfortable experience.

Extern Homes offers tenants:

- Quality, affordable, and supported accommodation
- A chance to move into the private rented sector
- A two-year tenancy/licence agreement followed by a rolling monthly agreement.

Floating Support Services (Criminal Justice) deliver a flexible and responsive service for medium to high-risk service users with an offending history living in the community. The service is funded by Supporting People and aims to support individuals to make the transition from prison to community and to secure and maintain accommodation. This service supports individuals with substance use issues, mental health issues, integration, reduced socialisation and most importantly helps to reduce the risk of re-offending. Interventions are based on the Good Lives Model, building on the individual's strengths and needs.

Frontline Network Counselling was established in January 2022. The project provides counselling services to support individuals within Extern's homelessness services. The service supports individuals to maintain positive mental health, counter social isolation, avoid further offending and manage and sustain their own accommodation.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Homes for Ukraine is funded by the DfC. This is a scheme that provides an opportunity for people from Ukraine who may not have family ties, to be sponsored to come to the UK by individuals, businesses, or community organisations. As a delivery partner, Extern are responsible for completing several screening checks to assess the suitability of a host application prior to the guest's arrival. This includes screening the accommodation for adequate space, privacy and health and safety. Extern will also process safeguarding checks in the form of Access NI and HSC checks (vis HSC Trusts). Finally, Extern also completes a follow-up visit to confirm safe arrival and that people have settled into host accommodation.

Multi-Disciplinary Homeless Support Team (MDHST) is jointly funded by NI Housing Executive and Belfast Health and Social Care Trust. This service offers support to people who are homeless, or at risk of homelessness and have additional complex needs relating to diagnosed and undiagnosed mental health issues, substance misuse, physical health issues, offending backgrounds, learning disabilities and family issues. MDHST works in partnership with NI Housing Executive, Belfast Health & Social Care Trust, and other voluntary sector organisations to support individuals and families to access and sustain appropriate temporary accommodation and to access mainstream health and social care services. It works collaboratively with statutory and voluntary agencies and regularly convenes case strategy meetings. The team advocates on behalf of service users and facilitates pathways and channels of communication between statutory and voluntary agencies to improve access to healthcare. This multi-agency approach enables a coordinated and holistic approach to supporting individuals and families with multiple needs.

Northern Ireland Refugee Resettlement Service is funded by the DfC. This service has been operating since December 2015. Extern Northern Ireland is one of three main delivery partners in the provision of specialised resettlement support to individuals and families arriving under the UK Vulnerable Persons Relocation Scheme (VPRS). The service provides key workers to support individuals and their families arriving under the Scheme. Staff work intensively with individuals and families from their point of arrival, as they transition to their new home and resettle in their local communities. Additional supports include a holistic assessment of needs, practical support and link-up with statutory services to help families resettle in NI. Staff are based in Derry/Londonderry, Greater Belfast, and the Armagh, Banbridge and Craigavon council areas.

Refugee Floating Support is funded by NI Housing Executive (Supporting People) and has been operating since 2013. It works intensively with refugees during the 28-day notice period given to move out of National Asylum Support Service (NASS) accommodation and provides medium to long-term specialist and practical support and advice to resettle in the community. This ongoing intensive, comprehensive, one to one support includes, but is not limited to, housing, benefits/financial and budgetary management, health, education, legal status, training and employment, family reunification and community integration. The service aims to prevent homelessness and to maintain tenancies by directly supporting individuals who have housing issues and practical problems settling into the local community. The service works across the community and has existing networks with a range of other refugee and asylum support organisations. The team is an active participant in the Migrant Forum, the Refugee and Asylum Forum and the NI Asylum Stakeholders Forum.

SAIL Project (Supported Adults for Independent Living) is funded by Supporting People. The service was established by our MUST Hostel in Cookstown, to provide floating support with the aim of enabling people to move on from the hostel and live independently within the community and to help people sustain their tenancies.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Prisoner Support Project is a partnership programme established and funded by Extern and the DOJ. This programme is in the 2-year pilot stage, having gone live in January 2024. The programme is for individuals who have been subject to short custodial sentences and who are not otherwise supported by PBNI or adherence to court ordered license. With a particular focus on Mental Health and Addiction issues, this 2 stage programme engages service users prior to their release from prison, in the implementation of the “Let’s Talk” programme which is based on Tony Ward’s Good Lives model and which focuses on the different aspects of life that an individual needs to thrive and to avoid reoffending. Following completion of the programme, service users receive continued support, via a warm handover, from a social worker in the community who will work with them for a period of 6 months following release.

Young People and Families

Extern’s Young People and Families services are operational from bases across Belfast, Newtownards, Lisburn, Newtownabbey, Derry/Londonderry, Enniskillen, Omagh and Strabane.

The nature of the services is further outlined below:

Early Years/Passport service is funded by WHSCT. This service is a community group-based programme for young people aged 8-12 years across the Western Trust area who are experiencing difficulties within the home, school, and the community, or who are assessed as being a ‘child in need’.

Independent Visitors is funded by the WHSCT. This service provides one-to-one support for children and young people who are in care or have had experience with the Trust’s care support services. The role of the Independent Visitor is to ‘assist, advise and befriend’ through building positive and supportive relationships with individuals, independent of the Trust.

Intensive Support Fostering is an integrated approach between Social Services and Children Looked After Therapeutic Services. It supports a minimum of eight specialist foster placements within the South-Eastern and Belfast Trusts. The programme involves recruiting and training a minimum of eight specialist foster families who will be trained in the Model of Attachment Practice and be supported by a team comprising social workers and therapeutic services.

Janus Youth Support is funded by the SEHSCT. The team works intensively on a one-to-one basis with young people aged 10-17 years who are living in the community or within the care system, whose behaviour is challenging, posing a risk to either themselves or others. Individually tailored support programmes are developed in response to the needs of the young people to support them to remain at home or at the lowest level within the care system. The project is aimed at young people’s social functioning, community inclusion and family relationships.

Linx Ards and Lisburn is funded by SEHSCT. This service is a community-based programme which builds upon the strengths of young people aged 13-17 and their families to encourage healthy development, safety, stability, and a positive future. The Linx team help young people, and their parents/carers improve their relationships and support parents to help their children develop confidence and resilience. Linx seeks to reduce the likelihood of family breakdown and help young people to remain in their home, school, and local communities.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Children Looked After (CLA) Mentoring Support Service is funded by the SPPG. The service operates across Northern Ireland and offers a bespoke and task-focused model of mentoring. The service is available to young people aged 10-18 residing in a care placement or who have prior experience of care placement. The service offers a range of supports, tailored to the needs of each young person, to enable effective outcomes. Mentoring supports are provided for a range of issues, including improving self-confidence/self-esteem, social inclusion, education, and employment and improving personal relationships.

Moving Forward Moving on is funded by UK Shared Prosperity Fund. This is a transitional mentoring support service for people aged 16+ transitioning into further education, training, or employment. It works with 130+ individuals per year and has a partnership agreement with Business in the Community who provide direct links to employers and support with applications, CVs, and interview techniques.

Pathways is funded by the Education Authority. This is an alternative education programme that works with young people aged 14-16 years who are at risk of being excluded from mainstream education and who may be at risk of offending or entering care or custody. Pathways provides a full-time alternative education programme, five days a week, delivering 190 hours of support. Many young people attending Pathways are presenting with SEBD (social, emotional, behavioural difficulties) and more often undiagnosed additional learning needs, so staff have been inventive in both delivery and programme development. Personal development programmes include mental health awareness, alcohol, drugs, sexual health, cultural diversity, homelessness, and mindfulness.

Positive Futures is funded through a private Trust Fund and employs two part-time peer mentors with lived experience to provide mentoring peer support to 60 young people per year through the delivery of OCN qualifications in Peer Mentoring and Personal Development.

Raising Aspirations North Down (DARE Programme) is now entering its third year. It is funded through Communities in Transition and Extern partners with Alternative NI to work with young people in primary and secondary schools in the Bangor area to raise educational aspirations.

Strength 2 Strength is funded by the SPPG and is a community-based intervention provided to children aged 8-13 and their families within the Western Trust area who are assessed as being 'in need' and where the children are at risk of offending and antisocial behaviour.

Time Out offers respite, safety and support to young people aged 8-17 years and their families at Extern respite facilities at Kinnahalla, Co Down and Roscor, Co Fermanagh. The service is contracted by four of the five Health Trusts within the NI and Tusla, the Child and Family Agency in the Republic of Ireland. The programme works in partnership with social workers and responds to crisis, offering a sanctuary for young people who need time in a safe place where they can build on their strengths and develop confidence and self-esteem to address a range of issues for managing life challenges.

Youth Engagement Service is funded by the PHA. This service is based in Belfast and North Down (Bangor). Both projects offer a safe, social environment for young people aged 11-25 to explore, learn and develop their emotional well-being through the provision of an advice and signposting service on issues such as:

- Drug and alcohol use
- Low self-esteem
- Poor mental health
- Training and education
- Bullying

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Work is based in schools, community settings and youth focused centres, but both also operate on a drop-in basis during the week.

Youth Support is funded by WHSCT. This service provides community-based support in a group setting to young people aged 10-17 years. These young people are at medium to high risk of their current care placement breaking down and being received into residential or custodial care, or they can also be assessed as being a 'child in need.'

Extern Ireland Services

Family Support Services

Time Out offers immediate crisis response for young people and families when home placements are at risk of breaking down. It also provides planned respite to ensure regular breaks for families and young people experiencing challenges at home or in the community. During these times, staff work with young people to help them develop specific skills related to behaviour, life skills, and self-management. The demand for this service has increased throughout the year, sometimes needing longer or more frequent interventions than the usual four-day breaks. Extern utilises several of its short stay respite centres across the island for these breaks.

Janus provides intensive, one-on-one support for young people when home or foster placements are at risk of breaking down. This service includes planned respite to ensure regular breaks, supporting the wider family unit. An individualised intervention package is developed with the young person and the referring agent to address identified risk behaviours and support the development of positive social, emotional, educational, and physical skills. The primary focus is to help the young person stay within the family setting and avoid entering care. Janus services are available in various regions across Ireland, including Dublin, Cavan/Monaghan, Kildare, Wicklow, Louth, Meath, Galway, Roscommon, the Midlands, Limerick, Clare, and Tipperary.

Youth Support offers a group-based approach to help service users develop pro-social skills. It focuses on participation, group conflict resolution, and cooperation. Issue-based group work sessions help young people identify and reduce risk-taking behaviours. Group respite overnights promote the development of independent skills and provide new learning opportunities. Individual sessions are also available to address specific needs. This service, offered to young people aged 9-14, involves parents to agree on interventions and review progress, and it is delivered in Dublin City North.

Intensive Home Support Service (IHSS) provides intensive home support to families with the aim of keeping children and young people safely in the family home or foster care. This service targets families with significant child protection issues where children are at risk of being taken into care. Referred by Tusla, these families often face complex challenges, including abuse, addiction, mental health issues, criminality, poor attachment, and inadequate parenting capacity. IHSS supports families with children ranging from pre-school age to adolescence in North Dublin, Kildare, and Wicklow.

Youth Justice Services

Bail Supervision Scheme (BSS) uses Multisystemic Therapy (MST) as an alternative to remand for young people up to 17 years old, referred by the Children's Court. Funded by the Department of Justice, BSS has been extended to include a Janus Justice worker for those excluded by MST criteria due to the absence of a stable family home. Extern delivers BSS in Dublin, Limerick, and Cork.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Janus Justice provides intensive support to young people (12-17 years) and young Adults (18-23 years) escalating through the Youth Justice System or assigned a Probation Officer. Referrals come from Juvenile Liaison/Probation Officers. The service focuses on diversional activities and personal development to reduce reoffending and enhance community safety. It operates in Limerick under the “Harder to Reach” element of the YDP Services.

Garda Youth Diversion Project (GYDP) offers early intervention and diversionary activities to young people identified by Garda Juvenile Liaison Officers due to antisocial or criminal behaviour. This project aims to reduce reoffending and enhance community safety through diversional activities and personal development.

Intensive Family Support Service (IFSS) provides intensive home support to families with the aim of keeping children and young people safely in the family home or foster care. This service targets families with significant issues where children are at risk of being influenced by criminality. Families often face complex challenges, including abuse, addiction, mental health issues, criminality, poor attachment, and inadequate parenting capacity. The model is designed to combine a family support and community development approach to service delivery.

Minority Communities

Traveller Primary Health Care supports Traveller community members by providing health information and training. The programme aims to improve physical and mental health outcomes for the Traveller population. Projects operate in both Cavan and Meath.

Addiction Support Services

Problem Gambling aims to prevent and minimise gambling-related harm in Ireland. The project advocates for effective gambling legislation and regulation, promoting responsible gambling. The project provides free online counselling and helpline services to anyone impacted by gambling harm on the island of Ireland.

Intellectual Disability Services

Extern Outreach Support Service (EOSS) works with individuals with intellectual disabilities, helping them participate in community life, develop social and interpersonal skills, and reduce social marginalisation. The service provides tailored individual support plans for each user and offers important respite and support to families.

Extern Disability Respite Service (EDRS) aims to prevent individuals from entering care by supporting those whose home placements are at risk of breaking down or who need additional assistance to develop new skills for a better quality of life. The service also offers essential respite for individuals and their families. Utilising a social care model, EDRS introduces a variety of programmes that help individuals develop skills in independent living, effective communication, and behaviour management.

In partnership with the HSE’s Disability Services and the families of our service users, EDRS works with individuals with disabilities and/or autism who may struggle to integrate into traditional social, educational, or community systems. The goal is to promote a positive home environment, thereby supporting home placements and reducing the risk of long-term residential care. The service emphasises person-centred care, community inclusion, and active citizenship. Regular assessments ensure that the needs of service users are met, and progress is continuously monitored.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

GOVERNANCE, MANAGEMENT AND FINANCE

The company is governed by a Board of up to nine Trustees. The Board meets at least four times during the financial year with additional meetings called if necessary. The Board is supported by the Extern Group Board Sub-committee structure which includes the Innovation and Development Committee (until August 2023), Audit and Risk Committee and Nominations and Remuneration Committee. Each committee makes recommendations to the Board for the latter's review and consideration for approval.

Board Trustees do not receive any remuneration in respect of their services to the charity. Receipted expenses are reimbursed when incurred. The Trustees, who are non-executive, represent a diverse range of relevant experience including finance, legal, criminal justice, housing, health, children services, business, research and mental health.

The Board delegates the day-to-day management of the company to the Strategic Leadership Team. This team comprises of the Chief Executive Officer (CEO) and five executive directors – Director of Services NI, Director of Services RoI, Director of Innovation and Development, Director of People and Organisational Development and Director of Finance and Corporate Services. Neither the CEO nor any of the executive directors are registered Directors of the Board.

From time-to-time urgent decisions on matters not reserved for the Board many need to be taken between scheduled Board Meetings. In such circumstances, the Chair of Extern Group in consultation with other Board members has the authority to deal with such matters. In all circumstances, decisions will be formally recorded and reported to the Board. This is in accordance with the Boards' Scheme of Delegation.

Constitution

Extern Group is a charity which is constituted under the Companies Act 2006, as a Company Limited by Guarantee. The company's governing document is the Memorandum and Articles of Association.

Trustees' Interests

No Trustee, in the current year, had any interest in any contract undertaken by the organisation.

Going Concern

The Trustees believe that there are no material uncertainties that cast significant doubt about the company's ability to continue as a going concern and the financial statements have been prepared on this basis. The company is supported by two subsidiary companies and the consolidated accounts show a satisfactory reserves position and performance in the current year.

Appointment of (Trustee) Directors

As set out in the Memorandum and Articles of Association, the Chair of Extern Group is appointed annually by Trustees. The appointment to the Chair cannot normally be for more than six consecutive years.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

The appointment of new Trustees is confirmed by election at the following AGM. Trustees may serve a maximum of nine years. There is a policy of retirement by rotation to ensure that the Board is continually rejuvenated. The Board also considers succession planning to ensure continued expertise when its most experienced members step down.

Director Induction and Training

New Board members undergo an orientation period with the Group Chair and CEO to brief them on their legal obligations under company law, to go through the Memorandum and Articles of Association, the Board make-up, decision making processes, the business plan, the recent financial performance of the charity, current programmes and projects, the most recent annual reports and information on staff and volunteers.

All Trustees are encouraged to be familiar with Extern's range of programmes and may take a special interest in some, depending on their expertise and location. Trustees are encouraged to attend external and internal training events which will facilitate the undertaking of their role.

Conflict of Interest

New Trustees are requested to sign up to the Board's Code of Conduct and are also required to complete and sign a Conflict-of-Interest document, declaring any conflicts that either currently exist or may materialise during their term on the Board. All Trustees are requested to submit an annual Declaration of Interest form and to resubmit should their circumstances change during the year, in line with the Boards' Conflict of Interest Policy. Conflicts of interest and declarations of loyalty are included as a standing agenda item for all committee/board meetings. Trustees who declare a conflict of interest at the start of the meeting are obliged to leave the meeting before the relevant agenda item is discussed.

Fixed Assets

The Trustees are of the opinion that the market value of interests in land and buildings as at the end of the period exceeded that the amount in the balance sheet, but they have sought to reflect the excess in the financial statements, given the economic environment at present.

Principal Risks and Uncertainties

The principal risks facing Extern Group relate to the safeguarding of its services to clients, which the company manages through the deployment of appropriately qualified and trained staff led by the Head of Safeguarding and Head of Quality and Audit personnel and use of appropriate policies and standards. The main uncertainty facing Extern Group relates to the funding environment in which the company operates.

Holding and Subsidiary Companies

Extern Northern Ireland was established in 1978 to administer services in Northern Ireland. Extern Ireland as established in 2004 to administer services in the Republic of Ireland. New governance arrangements took effect from 1 July 2014 whereby both companies became subsidiaries of the new holding company, Extern Group.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Organisation

Objectives

The main objective of the company is:

To promote, support or carry on, either alone or in cooperation with any other body, authority or person, community based and other services, projects or schemes which aim to minimise the risks and/or prevent the occurrence of:

- Family breakdown
- Exclusion from communities
- Placement in statutory care, private residential or fostering services
- Exclusion from mainstream education services
- Admission to young offender centres
- Imprisonment
- Homelessness
- Offending and re-offending
- Long-term dependency on statutory care and support services
- Substance abuse
- Harm to the public

Organisation Management

Extern has established a fit for purpose organisation model to enable it to achieve its Vision and Mission through the delivery of its services. The major risks associated with the provision of services is the safeguarding of service users and social care workers. Extern manages these risks through:

- A safeguarding statement for every service project
- Social Care practice and management skills of its employees
- Capacity to provide full compliant commissioned services
- A Head of Safeguarding
- A Head of Quality and Audit

In addition, Extern Group uses its corporate and business planning processes to identify corporate and business risks and to identify appropriate management action to mitigate these risks. A key element of this approach to risk management is the regular and evidence-based assessment of the going concern status of the company. The Trustees receive an annual statement of assurance re going concern each year.

Future Plans and Developments

Extern continues to engage with its funding commissioners on the presenting needs of the families and children, young people and adults who engage our services and in partnership.

Extern is in the middle of developing its new 5-year Strategy for launch in April 2025. The CEO and Strategic Leadership Team will continue to engage with all stakeholders: staff, commissioners and service users, on the development of this plan.

As a community and voluntary organisation, our services are trauma aware, and we continue to be committed to meeting the ever-changing needs of our service users without judgement.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Employee Involvement

The company operates a framework for employee information and consultation which complies with the requirements of the Information and Consultation of Employee Regulations 2004. During the year, the policy of providing information about the company has been continued through the communication framework. Regular meetings are held between local management and employees to allow a free flow of information and ideas.

Central Support Services

The delivery of services is supported by central support services from Extern Group to the subsidiary companies under the terms of a Service Level Agreement. These are wide ranging and include the following:

Support function	Services inclusive of:
Financial Services	Transaction processing; payroll services; pensions administration; budget build; service costings and tender bids; management and financial accounting and reporting; grant applications; funding claims, contracts management; statutory reporting; business assurance checks controls and balances.
IT & Telecommunications	IT support; IT hardware; systems software; telecoms and communication networks; cyber security and other protective measures
Estates, Fleet and Central Procurement	Estates and lease management; fleet management; health & safety management and assurance; central supplier tendering and supplier contract management; insurance placement, management and claims administration
Human Resources & Staff Development	Recruitment, vetting, registration and staff induction processes; staff development programmes; advice, guidance and assistance on all aspects of personnel and human resources management;
Training & Practice Development	Mandatory & specialist training of all personnel; practice support and professional development for social care workers and social workers for internal staff; practice support & professional development services to voluntary sector social care providers.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Executive & Business Supports	Senior management services; public & stakeholder relationship management; Internal & external communications management including management of communication systems and networks; funding and fundraising support to advance Extern’s mission.
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Extern Group Additional Services

Service	Funder	Description
Practice Development Unit/Team	Northern Ireland Social Care Council	Practice Support and Professional Development for social care workers, both as an internal service and as commercial services to voluntary sector social care providers.

The Practice Development Team provide in house training to staff and volunteers, and teaching and assessment of social work students from Northern Ireland, across the UK and internationally, who are provided with practice elements within Extern or across the third sector. The team provides oversight of social work placements, which includes coaching, mentoring and standardisation of practice teachers and supervisors.

The team also provides training, mentoring, coaching and assessment to qualified social work staff who are completing their post qualification registration with the NI Social Care Council (PIP) and to other social work qualified staff completing the Assessed Year in Employment (AYE) after qualifying.

The team has supported over 2,500 staff, volunteers and students to develop practice and in meeting ongoing professional development requirements and aspirations throughout the year.

Management of Risk

The organisation has a statement of commitment and the duty to ensure, as far as is reasonably practicable, the health, safety and welfare of its service users, employees, volunteers, students and Board members.

The organisation has a corporate risk strategy which includes an assurance framework and a corporate risk policy that highlights the importance of risk management throughout the organisation, from project workers/frontline staff through to the Board. Volunteers and bank workers, students and subcontractors are included in how the organisation assess and manages risk.

Extern understands that it is necessary for management and staff to work together positively to achieve a safe and healthy working environment that is compatible with the work that we do. Board members and senior managers are expected to lead by example and provide support and assistance throughout the organisation.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

There are numerous committees to ensure the effective management of all risk including the Audit and Risk Committee, Nominations and Remuneration Committee, Innovation and Development Committee, Safeguarding Committee, Information Governance Committee and Health and Safety Committee.

On a monthly basis, the Strategic Leadership Team, Programme Managers and Heads of Departments complete a risk register which incorporates all identified risks. Programme Managers identify operational risks, controls and/or added actions to minimise risk, which is then escalated to the

relevant head of department. The Heads of Departments include Operational Assistant Directors and Heads of Support Services including Finance, IT, Quality and Audit, Safeguarding, Data Protection, Practice Development, HR, Support Services and Fundraising.

Extern, through its policies, procedures and training, strives to create an environment which is safe as is reasonably practicable by ensuring that risks are continuously identified, assessed and appropriately managed.

We aim to:

- Foster an organisational culture of openness and willingness to report risks, incidents and near misses that can be used for organisation-wide learning.
- Provide appropriate training to staff to ensure effective management of risks and to maintain compliance with standards, regulatory requirements and legislation.

The Strategic Leadership Team maintains a strategic risk register which incorporates Business Plan targets that are linked to the overall strategy of the organisation. At a project level, there are several risk management controls which include the Risk Management Policy, Risk Assessment procedures for individuals, groups and activities, Lone Working and Safeguarding Policies along with mandatory training which all staff need to complete as part of their induction and ongoing professional development.

To ensure good governance, Extern contracts with independent professional firms of both internal and external auditors. In addition, the Quality & Audit Department conducts internal audits on projects to identify opportunities for improvement. These can be planned specific audits or unannounced audits to ensure that staff are complying as required. Extern's Safeguarding Committee was established to support the organisation to deliver high quality, best practice services and is led by the Head of Safeguarding. The committee meets quarterly and membership includes Executive Directors and Assistant Directors of Services, middle management and Heads of Departments.

The Health & Safety Committee meets up to three times per year to review health and safety requirements and to ensure that health and safety within the organisation (transporting service users, lone working and incidents/accidents) including every building/premise, is managed under the health and safety legislation requirements including environmental risk assessments, fire safety inspections, COSH, NEBOSH etc.

Within each team meeting (from frontline projects up to Strategic Leadership Team), risk management, health and safety and safeguarding are all standing items on agendas. Risk management is embedded within the organisation's operational and strategic delivery and is managed at all levels across the organisation. The Board has its own risk management policy statement, the purpose of which is to ensure that staff and other stakeholders are aware of Extern's responsibilities and their own individual responsibilities as Board members.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Reserves Policy

Unrestricted Reserves

Unrestricted reserves are those reserves which Extern can expend at the discretion of the Trustees to promote the objects of the charity. The organisation maintains a level of unrestricted reserves to ensure effective financial governance through ensuring that the charity can continue to operate as a going concern and remain viable in the face of any changing circumstances including interruptions to funding or fluctuations in income and expenditure.

Unrestricted Designated Reserves

Unrestricted designated reserves comprise unrestricted funds designated for a particular purpose by the Trustees. These are, typically, reserves relating to individual projects which remain designated to the individual programme of activity and fixed assets reserves tied up in the delivery of services.

Restricted Reserves

Restricted reserves are those reserves which have specific conditions attached to them as to how they are to be spent. Cash to the value of the reserves are held in a separate fund within the balance sheet where it has been included within cash at bank in hand.

Remuneration Policy

The organisation has a Reward and Remuneration Policy which is reviewed and updated on a regular basis to ensure that staff length of service is recognised and that the organisation's salaries remain competitive in the sector in which it operates. The organisation uses a variety of tools to support the performance management of staff including probationary reviews, performance appraisals and, where formal performance management interventions are required, the utilisation of formal performance measures to ensure that staff continue to be efficient, effective and productive.

The CEO's remuneration is reviewed annually by the Nominations and Remuneration Committee and Extern Group Board.

Financial Review

The Statement of Financial Activities and Statement of Financial Position for the year ended 31 March 2024 are set out on pages 28 and 30 and the financial review is based on these results.

Overview

Charitable activities are largely supported by statutory income from a number of departments, Health Trusts and other statutory organisations. These commissioners are highlighted in the service tables included on page 18 and 19 respectively.

As an organisation we have continued to focus on sustainability post the Covid pandemic through pursuing tender opportunities and applications to Trusts and Foundations. When the conditions permitted, we reintroduced community-based fundraising for Extern's mental health and homeless projects.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Charitable income/donations have increased by 5% to £23.8m (2023: £22.7m) due to an increase in contracts undertaken by Extern during the period. Extern's emphasis going forward continues to be on securing income that will result in sustainable finances and cash flow.

The net income in the accounting year was £611k compared to net income of £725k in 2023. The company assets remain strong, with net assets of £9.9m at 31 March 2024 (2023: £9.3m).

The Trustees believe there are no material uncertainties that cast significant doubt on the company's ability to continue as a going concern and thus the financial statements have been prepared on this basis.

The Trustees believe that they have complied with the requirements of the Companies Act 2006 with regards to books of account by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function.

Disclosure of Information to the Auditors

The Trustees who held office at the date of approval of this Report confirm that, so far as they are each aware, there is no relevant audit information of which the company's auditors are unaware. Each Trustee has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are also aware of that information.

Auditors

In accordance with the Companies Act 2006, a resolution for the re-appointment of the company auditors will be proposed at the Annual General Meeting.

Statement of Trustee Responsibilities in respect of the Trustees Report and Financial Statements

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable UK law and UK Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with UK Generally Accepted

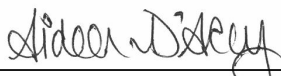
Accounting Practice, Accounting Standards and applicable law. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable account policies and then apply them consistently
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose, with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Aideen D'Arcy Extern Group
Chair

Date Approved: 23 January 2025

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2024**

Opinion

We have audited the group and parent charitable company financial statements of Extern Group for the year ended 31 March 2024 which comprises the consolidated and charity Statement of Financial Activities, the consolidated and charity Balance Sheets, the consolidated and charity cash flow statement and the notes to the accounts including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the Group's and of the Parents charitable company's affairs as at year ended 31 March 2024 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's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 Group or Parent Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts 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.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2024**

Other information (Cont)

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 accounts 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees Report for the financial year for which the accounts 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 the knowledge and understanding of the Trustees 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 in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received; or
- the accounts 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, 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 directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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 accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2024**

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Group and Parent charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the Charity and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation.
- We obtained an understanding of how the company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the Group and Parent charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2024**

- the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the Group and Parent charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.

- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. 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 through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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



Dr R I Peters Gallagher OBE FCA (Senior Statutory Auditor)

For and on behalf of
Moore (N.I.) LLP

Date: 23 January 2025

**Extern Group - Consolidated
Company Limited by Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Donations & Legacies		137,619	280,719	418,338	331,346
Charitable Activities	3	7,381,973	15,834,921	23,216,894	22,318,812
Other Trading Activities	4	122,529	2,473	125,002	64,596
Gain/Loss on Exchange	5	-	-	-	-
Other Income	5	-	-	-	-
Investment Income	6	1,030	-	1,030	147
	7				
Total Income		7,643,151	16,118,113	23,761,264	22,714,901
Expenditure on:					
Raising Funds	8	142,697	-	142,697	317,847
Charitable Activities	8	9,334,849	13,550,036	22,884,885	21,773,896
Total Expenditure		9,477,546	13,550,036	23,027,582	22,091,743
Unrealised Gain/(Loss) on Exchange		(11,926)	-	(11,926)	19,654
Exchange Rate Gains/(Losses) on Consolidation		(110,329)	-	(110,329)	82,885
Net Income/(Expenditure) before Exceptional Item & Transfers		(1,956,650)	2,568,077	611,427	725,698
Exceptional Item	22	-	-	-	-
Net Income/(Expenditure) after Exceptional Item & before Transfers		(1,956,650)	2,568,077	611,427	725,698
Transfers Between Funds	9/10	2,323,123	(2,323,123)	-	-
Net Movement in Funds		366,473	244,954	611,427	725,698
Reconciliation of Funds					
Funds Brought Forward	9/10	7,523,873	1,813,285	9,337,158	8,611,460
Total Funds Carried Forward		7,890,346	2,058,239	9,948,585	9,337,158

The notes on pages 34-50 form part of these financial statements. The results relate to continuing activities.

The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.



Aideen D'Arcy
Extern Group Chair

Date: 23 January 2025

Extern Group
Company Limited by Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2024

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Income from:				
Donations & Legacies	15,102	-	15,102	220,952
Charitable Activities	34,673	141,153	175,826	222,565
Gain/Loss on Exchange	-	-	-	-
Corp. Charge - Extern Ireland	1,863,896	-	1,863,896	1,620,002
Corp. Charge - Extern N. Ireland	1,101,822	-	1,101,822	1,244,416
Total Income	3,015,493	141,153	3,156,646	3,307,935
Expenditure on:				
Raising Funds	142,697	-	142,697	317,847
Charitable Activities	2,913,046	150,583	3,063,629	3,027,532
Total Expenditure	3,055,743	150,583	3,206,326	3,345,379
Unrealised Gains/(Losses) on Exchange	(14,459)	-	(14,459)	6,211
Net income/(expenditure)	(54,709)	(9,430)	(64,140)	(31,233)
Transfers Between Funds	(796)	796	-	-
Net Movement in Funds	(55,505)	(8,634)	(64,139)	(31,233)
Reconciliation of Funds				
Total Funds Brought Forward	(259,079)	8,634	(250,445)	(219,212)
Total Funds Carried Forward	(314,584)	-	(314,584)	(250,445)

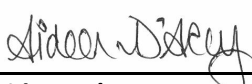
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The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

**Extern Group - Consolidated
Company Limited by Guarantee
Statement of Financial Position
For the Year Ended 31 March 2024**

	Notes		
Fixed assets			
Tangible Assets	13	3,786,845	3,953,716
Intangible Fixed Assets	14	-	-
Total Fixed Assets		3,786,845	3,953,716
Current assets			
Debtors	15	2,485,701	2,801,085
Cash at Bank and in Hand		7,078,675	6,344,798
Total Current Assets		9,564,376	9,145,883
Liabilities			
Creditors: Falling due within one year	16	(3,402,636)	(3,385,704)
Total Assets less Current Liabilities		9,948,585	9,713,895
Creditors: Falling due more than one year	17	-	(376,737)
Net assets		9,948,585	9,337,158
Funds employed			
Restricted Funds	9	2,058,329	1,813,285
Unrestricted General Funds	10	3,478,892	4,064,162
Unrestricted Designated Funds	10	4,411,454	3,459,711
		9,948,585	9,337,158

The financial statements were approved and authorised for issue by the Board and were signed on its behalf by:



Aideen D'Arcy
Extern Group Chair

23 January 2025

Date

Company Registration: NI618684

The notes on pages 34-50 form part of these financial statements. The results relate to continuing activities.

Extern Group
Company Limited by Guarantee
Statement of Financial Position
As at 31st March 2024

	2024	2023
	£	£
Fixed assets		
Tangible Assets	2,351	4,027
Intangible Assets	-	-
Total Fixed Assets	2,351	4,027
 Current assets		
Debtors	211,458	217,979
Cash at Bank and in Hand	241,932	197,068
Total Current Assets	453,390	415,047
 Liabilities		
Creditors: Falling due within one year	(770,325)	(669,519)
 Total Assets less Current Liabilities	(314,584)	(250,445)
 Creditors: Falling due more than one year	-	-
 Net assets	(314,584)	(250,445)
 Funds employed		
Restricted Funds	-	8,634
Unrestricted General Funds	(314,584)	(259,079)
Unrestricted Designated Funds	-	-
	(314,584)	(250,445)

**Extern Group - Consolidated
Company Limited by Guarantee
Statement of Cash Flow
For the Year Ended 31 March 2024**

	Notes	2024 £	2023 £
Cash used in Operating Activities	24	1,139,655	931,626
Cash flows from Investing Activities			
Interest Income		1,030	147
Interest Paid		(22,875)	(27,539)
Purchase of Tangible Fixed Assets		(18,900)	(30,734)
Purchase of Intangible Fixed Assets		-	-
Proceeds from sale of Fixed Assets		-	-
Cash provided by (used in) Investing Activities		(40,745)	(58,126)
Cash flows from Financing Activities:			
Repayment of Borrowing		(461,067)	(83,183)
Cash used in Financing Activities		(461,067)	(83,183)
Increase/(Decrease) in Cash and Cash Equivalents in the year		637,843	790,317
Exchange Rate and consolidation Movements		96,034	56,890
Cash and Cash Equivalents at the beginning of the year		6,344,798	5,497,591
Cash and Cash Equivalents at the end of the reporting period	25	7,078,675	6,344,798

Extern Group
Company Limited by Guarantee
Statement of Cash Flow
As at 31st March 2024

	2024	2023
Notes	£	£
Cash used in Operating Activities	44,864	(67,965)
Cash flows from Investing Activities		
Interest Income	-	-
Interest Paid	-	-
Purchase of Tangible Fixed Assets	-	(3,065)
Purchase of Intangible Fixed Assets	-	-
Cash provided by (used in) investing activities	-	(3,065)
Cash flows from Financing Activities:		
Repayment of Borrowing	-	-
Cash used in Financing Activities	-	-
Increase/(Decrease) in Cash and Cash Equivalents in the year	44,864	(71,030)
Cash and Cash Equivalents at the beginning of the year	197,068	268,098
Cash and Cash Equivalents at the end of the reporting period	241,932	197,068

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

1) Accounting Policies

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

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern due to the level of free reserves in the consolidated group in place and the funding secured moving forward.

c) Income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised and refers to the trustees' annual report for more information about their contribution.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

1) Accounting Policies- (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

h) Allocation of support and governance costs

Support and governance costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the Charity's activities. These costs have been allocated to expenditure on charitable activities.

i) Operating leases

Where assets are acquired under finance leases, the capital element of the asset is included in fixed assets and amortised over the life of the asset. The outstanding capital element of the leasing obligation is included in creditors falling due. The interest element is written off over the primary period.

All other leases are accounted for as operating leases and the rental charges are charged to the statement of financial activities on a straight line basis over the life of the lease.

j) Tangible fixed assets

Depreciation is calculated to write off the original cost less the expected residual value of the assets over their estimated useful lives at the following annual rates:-

Freehold Property	- 2% per annum
Leasehold Property	- 2% per annum
Fixtures and fittings	- 25% of the reducing balance
Motor Vehicles	- 33.33% of the reducing balance
Short leasehold improvements	- Term of lease
Long life equipment	- 12.5% straight line
Computer equipment	- 33.33% straight line
Alterations to long leasehold premises	- 15% of the reducing balance

...
The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

1) Accounting Policies- (continued)

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 Other Financial Instruments Issues of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, the net amounts are presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis of to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instruments is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

1) Accounting Policies- (continued)

o) Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

p) Pensions & Private Health Insurance

Existing employees of the charity were entitled to join a defined contribution pension scheme, administered through Royal London. The Pension Schemes are funded by contributions from employee and employer. All employees are automatically enrolled into a stakeholder pension scheme, unless they have exercised their right to opt out of scheme membership. Employees registered on the pension scheme are also covered by the Canada Life health insurance which is split between a Death Benefit scheme and Income Protection scheme.

Each company within the group makes a contribution of 6.5% of salary requesting participating. The pension cost charge for the year represents contributions payable by the company to the fund.

q) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

r) Basis of consolidation

In the parent company financial statements, the cost of a business combination is the fair value at the acquisition date of the assets given, equity instruments issued and liabilities incurred or assumed, plus costs directly attributable to the business combination. The excess of the cost of a business combination over the fair value of the identifiable assets, liabilities and contingent liabilities acquired is recognised as goodwill. The cost of the combination includes the estimated amount of contingent consideration that is probable and can be measured reliably, and is adjusted for changes in contingent consideration after the acquisition date. Provisional fair values recognised for business combinations in previous periods are adjusted retrospectively for final fair values determined in the 12 months following the acquisition date. Investments in subsidiaries, joint ventures and associates are accounted for at cost less impairment.

The consolidated financial statements incorporate Extern Group and all of its subsidiaries (i.e. entities that the group controls through its power to govern the financial and operating policies so as to obtain economic benefits). Subsidiaries acquired during the year are consolidated using the purchase method. Their results are incorporated from the date that control passes.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with the group's accounting policies.

All intra-group transactions, balances and unrealised gains on transactions between group companies are eliminated on consolidation. Unrealised losses are also eliminated unless the transactions unless the transaction provides evidence of an impairment of the asset transferred.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

2. Legal Status

Extern Group was registered on 3rd June 2013 as a company limited by guarantee, not having a share capital. The liability of the Members is limited to a sum not exceeding £1, being the amount that each Member undertakes to contribute to the assets of a charity in the event of its being wound up while she, he or it is a Member of within one year after she, he or it ceases to be a Member, for:

- 1) Payment of the charity's debts and liabilities incurred before he, she or it ceases to be a Member;
- 2) Payment of the costs, charges and expenses of winding up; and
- 3) Adjustment of the rights of the contributories amongst themselves.

3. Income from Donations and Legacies

	2024	2024	2024	2023
	Unrestricted	Restricted	Total Funds	Total
	£	£	£	£
Donations	22,959	2,800	25,759	217,339
Other Fundraising and Donations	25,343	277,919	303,262	11,868
Sundry Income	89,317	-	89,317	102,139
	137,619	280,719	418,338	331,346

The 2023 total of £331,346 was split as £324,579 unrestricted and £6,767 restricted.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

4. Income from Charitable Activities

	2024	2024	2024	2023
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Statutory Agencies:				
Department of Justice – Core	-	-	-	55,000
Department of Justice – NI Prison Service	62,990	-	62,990	31,120
Health & Social Care Board	222,660	336,448	559,108	489,577
Public Health Agency	1,150,167	696,759	1,846,926	1,690,987
Northern Health & Social Care Trust	62,400	-	62,400	70,200
Belfast Health & Social Care Trust	322,474	28,027	350,501	422,511
Western Health & Social Care Trust	1,185,015	-	1,185,015	1,125,701
South Eastern Health & Social Care Trust	723,843	-	723,843	648,248
Southern Trust	7,800	-	7,800	-
Education Authority	391,680	-	391,680	384,480
Northern Ireland Housing Executive	1,192,485	485,287	1,677,772	1,308,213
NIHE – Supporting People	-	2,750,302	2,750,302	2,812,718
Department for the Economy / European Social Fund	-	4,597	4,597	301,622
SEUPB	-	(15,439)	(15,439)	(51,582)
Tusla	-	6,493,857	6,493,857	6,263,590
HSE	-	1,777,402	1,777,402	1,839,160
Irish Youth Justice Service	-	756,610	756,610	730,710
Department of Children & Youth Affairs	1,953,796	211,560	2,165,356	2,047,789
Department for Communities	-	1,026,756	1,026,756	1,088,776
The Executive Office	-	220,910	220,910	179,269
National Lottery Community Funding	-	-	-	27,278
Community Foundation NI	-	174,279	174,279	207,306
Barnardos	8,600	-	8,600	10,250
Others	9,360	2,510	11,870	2,000
Bangor Alternatives NI	-	23,420	23,420	22,999
NISCC	16,713	138,643	155,356	153,316
UKSPF	-	321,915	321,915	-
Councils:				
Belfast City Council	-	47,232	47,232	47,464
Fermanagh & Omagh District Council	-	-	-	1,368
Limerick City Council	-	131,381	131,381	135,354

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
4. Income from Charitable Activities				
Other:				
Kildare County Council Grant	-	1,297	1,297	5,418
Gems NI Ltd	-	-	-	6,104
St Martins In The Fields	-	82,359	82,359	59,637
Premier Lotteries Ireland	-	18,770	18,770	17,426
Problem Gambling (Other)	4,332	46,769	51,101	71,803
Civil Service Charities Fund	-	-	-	17,144
Erasmus	-	19,739	19,739	20,191
British Red Cross	580	-	580	1,000
Homeless Connect	4,114	-	4,114	4,016
Voice of Young People in Care	-	-	-	525
NIACRO	-	20,060	20,060	4,585
T-Met	-	-	-	630
William A Cadbury Charitable Trust	-	-	-	30,000
Avenue Recycling	-	-	-	2,936
RSPB/Lough Erne Landscape Partnership	-	-	-	2,800
Victoria Homes Trust	-	-	-	2,000
The Albert Hunt Trust	-	-	-	5,000
Probation Board for Northern Ireland	-	-	-	2,278
Other Funders	62,964	33,471	96,435	17,895
	7,381,973	15,834,921	23,216,894	22,318,812

The 2023 total of £22,318,812 was split as £7,172,011 unrestricted and £15,146,801 restricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

5. Income from Other Trading Activities

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total Funds 2023 £
Client contribution	122,529	2,473	125,002	64,596
Gain/Loss on Exchange	-	-	-	-
Other	-	-	-	-
Total	122,529	2,473	125,002	64,596

The 2023 total of £64,596 was all unrestricted.

6. Other Income

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total Funds 2023 £
Gain/Loss on Disposals	-	-	-	-
Total	-	-	-	-

The 2023 total of £nil was all unrestricted.

7. Income from Investments

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total 2023 £
Bank Interest	1,030	-	1,030	147
	1,030	-	1,030	147

The 2023 total of £147 was all unrestricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

8. Expenditure on Charitable Activities	2024		2023	
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Staff Costs - Payroll	6,418,552	10,504,960	16,923,512	16,387,548
Staff Costs - Non Payroll	250,658	589,085	839,743	823,897
Direct Service User Costs	195,762	681,986	877,748	741,543
IT and Communications	766,571	317,075	1,083,646	703,744
Premises and Utilities	864,975	620,039	1,485,014	1,472,134
Training Costs	(3,769)	185,278	181,509	224,316
Fleet Costs	60,214	277,947	338,161	384,454
Overheads	427,671	296,775	724,446	670,678
Legal & Professional	296,806	40,879	337,685	431,900
Finance Costs	27,707	4,071	31,778	34,360
Depreciation	148,040	5,198	153,238	198,589
Governance	24,359	26,743	51,102	18,273
Other	-	-	-	307
	9,477,546	13,550,036	23,027,582	22,091,743

The cost of raising funds of £142,697 has been included within the various totals above.

The 2023 total of £22,091,743 was split as £9,288,851 unrestricted and £12,802,892 restricted.

9. Restricted Funds	Funds as at 01/04/2023	Incoming Resource	Resources Expended	Transfers	Funds as at 31/03/2024
	£	£	£	£	£
NIHE - Supporting People	477,836	2,750,303	(2,387,753)	(401,375)	439,011
Northern Ireland Housing Executive	111,109	485,286	(377,203)	(88,186)	131,006
Department for Communities	-	1,026,756	(947,634)	(79,122)	-
Department for the Economy/Extern Works	-	4,597	(2,117)	(2,480)	-
SEUPB	-	(15,439)	(407)	15,846	-
Tusla (NI Contract)	-	49,686	(30,381)	(19,305)	-
St Martin In The Fields	373	82,359	(70,072)	(11,537)	1,123
Belfast Health & Social Care Trust	21,566	28,027	(31,751)	(9,074)	8,768
Health & Social Care Board	18,762	336,448	(268,971)	(49,591)	36,648
Public Health Agency	(44,726)	696,758	(564,516)	(130,732)	(43,216)
The Ireland Funds	4,550	-	-	-	4,550
The Executive Office	(8,841)	220,910	(195,525)	(32,194)	(15,650)
Bangor Alternatives	9,849	23,420	(20,391)	(3,614)	9,264
Community Foundation NI	(39)	174,279	(145,659)	(36,724)	(8,143)
UKSPF	-	321,915	(274,316)	(47,822)	(223)
NIACRO	-	20,060	(16,961)	(3,099)	-
Other income (NI)	-	304,145	(261,311)	(6,948)	35,886
Belfast City Council	6,475	47,232	(47,232)	-	6,475
Tusla (ROI contracts)	900,440	6,444,171	(5,231,557)	(887,708)	1,225,346
Department of Justice (YDP)	-	756,610	(735,717)	(118,783)	(97,890)
Department of Justice (IFSS)	-	211,560	(172,149)	(39,411)	-
Department for the Economy / ESF	-	-	31,561	(31,561)	-
HSE	25,343	1,777,402	(1,469,320)	(286,445)	46,980
Limerick fundraising	1,457	-	-	-	1,457
Limerick County Council	22,519	131,381	(112,646)	(18,739)	22,515
Kildare County Council	2,182	1,297	(1,297)	-	2,182
Problem Gambling Ireland	2,554	65,539	(66,173)	(1,947)	(27)
Department of Children/EDIY	3,600	-	-	-	3,600
Erasmus	-	19,739	(9,638)	(10,101)	-
Other income (ROI)	3,283	12,519	(5,912)	(2,474)	7,416
JP McManus Capital Fund	246,359	-	(5,198)	-	241,161
NI Social Care Council	32,044	141,153	(129,790)	(19,997)	23,410
Moving Forward Moving On	(23,410)	-	-	-	(23,410)
Total	1,813,285	16,118,113	(13,550,036)	(2,323,123)	2,058,239

Restricted funds are those funds which have specific conditions attached to them as to how those are spent. Grant funding is classified as restricted funding where this is specified by the funder.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

10. Unrestricted Funds

	Unrestricted Funds as at 01/04/2023 £	Incoming Resource £	Resources Expended £	Exchange rate Gain/loss on Consolidation £	Transfers £	Unrestricted Funds as at 31/03/24 £
General Funds	4,064,162	7,624,251	(9,281,036)	(110,329)	1,162,944	3,459,992
Designated Capital Funds	3,453,487	18,900	(157,609)	-	-	3,314,778
Designated Critical Maintenance	-	-	-	-	529,722	529,722
Designated Prisoner Support Project	-	-	(50,827)	-	590,457	539,630
Designated Lease Exit Costs	-	-	-	-	40,000	40,000
Designated Revenue Funds	6,224	-	-	-	-	6,224
Total	7,523,873	7,643,151	(9,489,472)	(110,329)	2,323,123	7,890,346

Exchange loss on consolidation amounts to £110,329.

Unrestricted funds comprise “free reserves” which the company can expend at the discretion of the Directors to promote the objects of the charity. Unrestricted Designated Reserves comprise unrestricted funds designated for a particular purpose by the Directors. These are typically reserves relating to individual projects which remain designated to the individual programmes of activity.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

11. Analysis of net assets between funds

Fund balances at 31 March 2024 are represented by:

	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	3,786,845	-	3,786,845
Net Current Assets	4,103,501	2,058,239	6,161,740
Long Term Liabilities	-	-	-
Total Net Assets	7,890,346	2,058,239	9,948,585

12. Taxation

No provision for corporation taxation is required for the year ended 31 March 2024 (2022/23 - Nil).

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

13. Tangible fixed assets

	Brought forward 01/04/2023	Additions	Disposals	FX adjustments	Carried forward 31/03/24
Cost or Valuation	£	£	£	£	£
Long Leasehold and Freehold Property	5,033,589	-	-	(34,191)	4,999,398
Alterations to long leasehold and freehold premises	1,725,110	-	-	-	1,725,110
Fixtures & Fittings	796,853	18,900	-	(1,867)	813,886
Long-Life Equipment	545,071	-	-	(997)	544,074
Computer Equipment	1,179,407	-	-	(4,807)	1,174,600
Short Leasehold Improvements	338,170	-	-	(4,678)	333,492
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	447,531	-	-	(1,012)	446,519
Total	10,252,241	18,900	-	(47,552)	10,223,589
	Brought forward 01/04/2023	Depreciation Charge	Depreciation on Disposal	FX adjustments	Carried forward 31/03/24
Depreciation	£	£	£	£	£
Long Leasehold and Freehold Property	1,342,347	100,266	-	(1,820)	1,440,793
Alterations to long leasehold a freehold premises	1,549,034	29,246	-	-	1,578,280
Fixtures & Fittings	719,895	18,892	-	(1,806)	736,981
Long-Life Equipment	543,806	1,082	-	(896)	543,992
Computer Equipment	1,176,709	1,676	-	(4,807)	1,173,578
Short Leasehold Improvements	338,170	-	-	(4,678)	333,492
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	441,302	2,076	-	(1,012)	442,366
Total	6,297,773	153,238	-	(15,019)	6,435,992
	Brought forward 01/04/2023	Net Additions /Disposals	Net Depreciation on Disposal	FX adjustments	Carried forward 31/03/24
Net Book Value	£	£	£	£	£
Long Leasehold and Freehold Property	3,690,588	-	(100,266)	(32,371)	3,557,951
Alterations to long leasehold and freehold premises	176,076	-	(29,246)	-	146,830
Fixtures & Fittings	76,942	18,900	(18,892)	(61)	76,889
Long-Life Equipment	1,183	-	(1,082)	(101)	-
Computer Equipment	2,698	-	(1,676)	-	1,022
Short Leasehold Improvements	-	-	-	-	-
Leased Motor Vehicles	-	-	-	-	-
Motor Vehicles	6,229	-	(2,076)	-	4,153
Total	3,953,716	18,900	(153,238)	(32,533)	3,786,845

All tangible assets are held for direct charitable purposes.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

14. Intangible fixed assets

	Brought forward 01/04/2023	Additions	Disposals	Carried forward 31/03/2024
Cost or Valuation	£	£	£	£
Intangible Assets	187,111	-	-	187,111
Total	187,111	-	-	187,111

	Brought forward 01/04/2023	Depreciation Charge	Depreciation on Disposal	Carried forward 31/03/2024
Amortisation	£	£	£	£
Intangible Assets	187,111	-	-	187,111
Total	187,111	-	-	187,111

	Brought Forward 01/04/2023	Net Additions /Disposals	Net Depreciation on Disposals	Carried forward 31/03/2024
Net Book Value	£	£	£	£
Intangible Assets	-	-	-	-
Total	-	-	-	-

15. Debtors

	Group		Parent	
	2024	2023	2024	2023
	£	£	£	£
Sundry Debtors	2,465	1,956	-	-
Trade Debtors	1,341,296	1,499,692	2,150	60,520
Accrued Income	1,011,367	1,074,249	7,487	26,401
Prepayments	130,573	225,188	78,190	129,361
Amounts owed from Extern Ireland	-	-	123,631	1,697
	2,485,701	2,801,085	211,458	217,979

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

16. Creditors	Group		Parent	
	2024	2023	2024	2023
	£	£	£	£
Accruals and other creditors	1,012,538	1,072,822	319,774	116,619
Trade Creditors	202,951	246,086	57,865	32,784
Deferred Income	1,804,454	1,678,766	9,379	-
Tax and Social Security	382,693	303,700	44,782	45,544
Charity Bank loan for Extern Homes Project	-	8,638	-	-
Bank Term loan on Hydepark House	-	75,692	-	-
Amounts due to Extern Northern Ireland	-	-	338,526	474,573
	3,402,636	3,385,704	770,325	669,519

(i) Movement on deferred income

	Group		Parent	
	2024	2023	2024	2023
At Start of Year	1,678,766	1,247,313	-	140,000
Arising During Year	1,804,454	1,678,766	9,379	-
Applied During Year	(1,678,766)	(1,247,313)	-	(140,000)
At end of year	1,804,454	1,678,766	9,379	-

17. Creditors: Amounts falling due after more than one year

	Group		Parent	
	2024	2023	2024	2023
	£	£	£	£
Charity Bank loan for Extern Homes Project	-	299,295	-	-
Bank Term Loan on Hydepark House	-	77,442	-	-
	-	376,737	-	-

(i) Bank Term Repayments:

	Group		Parent	
	2024	2023	2024	2023
	£	£	£	£
Due within one year	-	84,330	-	-
In the second to fifth years inclusive	-	132,943	-	-
After 5 years	-	243,794	-	-
	-	461,067	-	-

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

18. Lease commitments

Annual commitments under non-cancellable operating leases are as follows:-

	2024		2023	
	Land & Buildings	Other	Land & Buildings	Other
Operating leases which expire within one year	320,204	6,582	380,012	2,954
In the Second to fifth years inclusive	217,835	86,952	123,266	102,515
	538,039	93,534	503,278	105,469

19. Analysis of Staff Costs, Trustee Remuneration and expenses, and cost of key management personnel

The average number of persons employed by the company (excluding Directors) during the year was as follows:

	2024	2023
	No.	No.
Number of staff		
Administrative/Support Service Staff	55	53
Project Staff	445	445
	500	498

	2024	2023
	£	£
Wages and Salaries	14,638,625	14,071,691
Social Security Costs	1,318,253	1,350,751
Other Pension & Health Insurance Costs	966,633	947,745
	16,923,511	16,370,187

Employee Emoluments	2024	2023
	No.	No.
£60,000 - £69,999	6	3
£70,000 - £79,999	4	4
£80,000 - £89,999	1	2
£90,000 - £99,999	-	-
£100,000 - £109,999	1	1
£100,000 - £119,999	-	-
£120,000 - £129,999	-	-
£130,000 - £139,999	-	-

The total employee benefits of the key management personnel of the Group was £521,000 (2022/23: £453,634)

No charity trustee received payment for professional or other services supplied to the Charity.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

20. Pension Scheme & Health Insurance

The company operates a defined contribution pension scheme administered through Royal London. The pension cost charge for the year represents contributions payable by the company to the fund and amounted to £966,633 (2023: £947,745).

At the year- end contributions amounting to £79,598 (2023: £97,042) were payable to the fund and are included in creditors.

21. Related Party Transactions

The company has availed itself of the exemption granted by Financial Reporting Standard 102 Section 33 not to disclose related party transactions with wholly owned subsidiaries. Consolidated accounts are separately prepared incorporating Extern Northern Ireland (Charity no.NIC105869), and Extern Ireland (Charity no.CHY15770), and accordingly the company has availed of the exemption in FRS 102 Section 33 not to disclose the transactions between these entities. The member companies in the group are committed to supporting group activities and liquidity across the island of Ireland.

23. Auditors' remuneration

Extern Group were charged £5,500 by Moore (N.I.) LLP for the Charity's statutory audit.

24. Reconciliation of net outgoing resources to net cash outflow from operating activities

	2024	2023
	£	£
Net income for the reporting period (as per the SOFA)	611,427	725,698
Depreciation on fixed assets	153,238	198,590
(Increase)/Decrease in Debtors	315,384	745,490
Increase/(Decrease) in Creditors	16,932	(758,311)
(Profit)/Loss on Disposal	(2,533)	(13,444)
Interest income	(1,030)	(147)
Interest charge	31,778	27,539
Loss on exchange	14,459	6,211
	<u>1,139,655</u>	<u>931,626</u>

25. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash at bank and in hand	7,078,675	6,344,798
Bank Loan	-	(461,067)
	<u>7,078,675</u>	<u>5,833,731</u>

Extern Group

Northern Ireland - Charity number 103226

Annual report

**Extern Group Consolidated
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2024**

**Company Registration Number: NI618684
Charity Registered with HMRC: NI00263
Charity Number: NIC103226**

**Extern Group Consolidated
Company Limited by Guarantee
Table of Contents
Year Ended 31 March 2024**

Reference and Administrative Details of the Charity	3
Trustees' Annual Report	4
Independent Auditor's Report to the Members	24
Consolidated Statement of Financial Activities	28
Company Statement of Financial Activities	29
Consolidated Statement of Financial Position	30
Company Statement of Financial Position	31
Consolidated Cash Flow Statement	32
Company Cash Flow Statement	33
Notes to the Financial Statements	34-51

**Extern Group Consolidated
Reference and Administrative
Details of the Charity
Year Ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Chair	Aideen D'Arcy (from 23 November 2023) Allen McCartney (retired 23 November 2023)
Other Directors	Ian McAvoy Stephen Leach Eavann Murphy Dr Joan Broder (appointed 1 January 2024) Paul Doran (appointed 1 January 2024) Stephen O'Boyle (appointed 23 December 2023) Jim Daly (resigned 23 November 2023)
Company Secretary	Colin Hayburn (from 23 November 2023) Stephen Leach (until 23 November 2023)
Management Team	Colin Hayburn, CEO Leslie Ann Scott, COO (from May 2023) Jonathan Carroll, Director of People and Organisational Development Pauline Flynn, Director of Finance and Corporate Services Sharon Hearty, Director of Policy and Development Deirdre O'Driscoll, Director of Services Rol
Principal Bankers	Bank of Ireland 1 Donegall Square South Belfast BT1 5LR
Principal Solicitors	Worthingtons Solicitors 24-38 Gordon Street Belfast BT1 2LG
Auditors	Moore NI Donegall House 7 Donegall Square North Belfast BT1 5GB
Registered Office	Hydepark House 3 McKinney Road Newtownabbey BT36 4PE
Company Reg. No.	NI618684
HMRC Charity No.	NI00263
Charity Commission No.	NIC103226

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

THE TRUSTEES ANNUAL REPORT

The Trustees present their report to accompany the Financial Accounts for the year ended 31 March 2024.

The Trustees confirm that the Annual Report and Financial Statements of the company's governing document, the Companies Act 2006, have been prepared in accordance with Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their account in accordance with FRS102.

Organisation Overview and Activities

Extern Northern Ireland is a Community & Voluntary organisation and our primary activity is to provide services commissioned by statutory organisations on behalf of the government. Extern walks shoulder to shoulder with some of the most marginalised people in society, delivering services to support their daily lives.

Since inception over 45 years ago, the core belief that another chance can change a life continues to underpin Extern's ethos to service delivery.

Our Vision

We aim to change lives and to support a socially just and inclusive society.

Our Mission

We will create opportunities and provide supports to enable people to meaningfully participate in society.

Extern Northern Ireland delivers services to support, house and engage adults, young people, families and children who are:

- Street homeless or facing homelessness
- Displaced from their country of origin
- Living with an offending past
- Dealing with alcohol and drug issues
- Living with the impact of suicide
- Dealing with mental health issues
- Members of the Traveller Community
- Engaging in alternative education and employability supports
- Looked After Children

During 2023, the organisation operated with an interim 1-year Strategy led by its new CEO (in post February 2023).

Extern has begun to explore becoming a Trauma Informed Organisation and will formally launch this goal in its new 5-year Strategy, Vision 2030, to be launched in April 2025.

In partnership with the PHA, Extern will extend the existing Needle Syringe Exchange Service (NSES) to an enhanced NSES in Autumn of 2024.

Through funding from RTE Toy Show, Extern established the first Barista Academy for young refugees in Northern Ireland as an extension of its Refugee Support Service. This new initiative meets a growing need to increase educational attainment and access to employment.

Extern Ireland delivers services to support family unity and to empower positive change across 22 counties in Ireland supporting families, young people, people with intellectual disabilities and minority communities.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

CORPORATE STRUCTURE

Extern Group is the parent company of Extern Northern Ireland and Extern Ireland. It provides strategic direction, governance and compliance functions for Extern Northern Ireland and Extern Ireland. The services of Extern are provided by Extern Northern Ireland and Extern Ireland in their respective jurisdictions.

SERVICE DELIVERY

Extern Group is the parent company and services are delivered by the subsidiary companies, Extern Northern Ireland and Extern Ireland.

Extern Northern Ireland Services

Extern Northern Ireland provides a range of services to adults who are homeless or at risk of homelessness; who are returning to the community following a custodial sentence; who are deemed at risk of offending or causing harm and require intensive monitoring and support; and who require low threshold support with alcohol and/or drug addictions. These services are provided at various locations throughout Northern Ireland.

ACTIVITY REVIEW 2023-24

Drug, Alcohol and Mental Health Services

Offering services to those who require low threshold support with alcohol and/or drug problems or Mental Health support. These services are provided at various locations throughout Northern Ireland.

The nature of the services are further outlined below.

Alcohol Housing Support is funded through the Public Health Agency (PHA). The team uses an assertive outreach approach to engage with adults who are at risk of homelessness because of problematic alcohol use. The aim is to prevent tenancy breakdown/prevent homelessness and reduce alcohol use to improve health and wellbeing.

Community Needle Exchange is funded by the PHA. The service provides both static and outreach needle exchange in Belfast city centre. The community-based Needle Syringe Exchange Service (NSES) is the first to be delivered by the C&V sector in NI, a new premises for extended services will open in Autumn 2024. This is an exciting development for the PHA and Extern and the new service will be an enhanced needle exchange in Northern Ireland which will include new service initiatives such as Hep C screening, one to one and group work sessions, health clinics, wound care, and mental health support. Many of these new additions will be possible due to the continuum of care provided by Extern services, including the crisis service, Street Injecting Support Service (SISS), Multi-Disciplinary Homeless Support Team (MDHST), Complex Lives and hopefully Extern Homes.

BDACT Connections is funded by the PHA. It is the operational arm of the Belfast Drug and Alcohol Coordination Team (BDACT) and delivers against the Belfast DACT (Drug and Alcohol Connections Teams) action plan, delivering training to local groups and communities and developing initiatives and interventions in line with strategic plans to address drug and alcohol issues at a general population level. The project also undertakes health-based initiatives such as Dry January, by arranging awareness events across the city highlighting the benefits of harm reduction and healthy alternatives to alcohol and drug use. Their community training role is in addition to information sharing and the development of materials which local voluntary/ statutory agencies can use to reduce community harms.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Complex Lives Intensive Support Workers consists of two staff members recruited in March 2023 to support the Belfast City Council led Complex Lives initiative. The staff are aligned with Criminal Justice Floating Support and the Street Injecting Support Service (SISS) to intensively support those with complex needs who are currently homeless in Belfast city centre. The pilot involves significant multiagency support across several programmes aimed at providing access to services such as health, wellbeing, and social and financial services with the aim of accessing and maintaining accommodation. Extern is also part of the Complex Lives Multiagency Steering Group and CEO Advisory Group.

Community Crisis Intervention Service (CCIS) is funded through the Mental Health Support Fund from the DoH. It was successfully retendered in 2021 and secured three-year funding from the DoH via Community Foundation NI. The team support those in crisis from Thursday to Sunday evenings inclusive and has recently expanded its remit to include therapeutic and brief interventions in response to identified need in the community. The Extern team also deliver wellness supports such as the walk and talk group which links local people into their community.

Communities In Transition – Shankill is funded by The Executive Office (TEO) and is aimed at improving mental health and wellbeing in specific communities that have a history of paramilitary control and influence. The project develops localised initiatives identified by individuals and groups in the community; to improve awareness of mental health and addiction issues and promote resilience. The project also trains local Community Champions to support them in their areas and is responsive to delivering interventions unique to the locality. In addition, the project runs campaigns highlighting issues around mental ill-health and substance use and develops community access guides to support signposting and self-advocacy.

Communities In Transition – Larne and Carrick is a similar project to the Shankill initiative under the same funder. It delivers localised plans, interventions and supports to improve mental wellbeing and reduce the impact of substance use issues. The project covers a large geographical area and works closely with existing community representatives and programmes to ensure effective in-reach into the community.

Drug Accommodation Support Programme (DASP) is funded through the PHA. This is a multiagency initiative with a 'Harm Support and Reduction' ethos to support People Who Inject Drugs (PWID) and who experience homelessness, to stabilise their use through accessing temporary supported accommodation. The specialist DASP worker liaises closely with hostel staff and local statutory and C&V agencies to advocate for clients who need access to treatment and support. The multi-agency steering group, including NI Housing Executive, PSNI, Public Prosecution Service, Supporting People, Homeless Connect and voluntary hostel providers developed the protocol for this project with the aim of reducing drug related deaths amongst the homeless population.

Extern Harm Reduction Training is primarily funded through the PHA although the Extern specialist team facilitate ad hoc sessions as requested by external providers/agencies. Initially the training on offer was specific to Naloxone administration and supply alongside Train the Trainer sessions for organisations to share with their own staff in the event of a suspected opiate overdose. Legislation regarding the expansion of individuals and professionals who can make a supply of Naloxone is due to change in 2024 and this has increased the number of sessions contracted by the PHA. Other sessions developed by the manager include safer injection, needle exchange and street drugs awareness which have all been devised in response to requests from sector partners who require specialist knowledge. This service will be included in the PHA workforce development tender opening in October 2024.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Family Support and Suicide Prevention Response Services and Crisis Response (Crisis Team) work with service users to address suicidal ideation using accredited and evidence-based interventions to reduce immediate crisis and identify individualised safety plans. 1-1 therapeutic sessions are also offered to clients to address the situational stressors and triggers which impact negatively on mental health. Referrals are accepted from any individual including BHSCT Mental Health Liaison staff and the Primary Care Mental Health teams in Belfast. The service also offers community in-reach to families bereaved through suicide and provides training to local networks around mental health and suicide awareness.

Low Threshold Services are currently delivered within the Northern and Southern Health & Social Care Trust areas. The overall aim is to assist individuals to reduce their risk of alcohol and/or drug use by providing support that best meets their individual needs (including needle exchange) within the home and community settings. The service offers an open referral process to individuals who continue to use substances and alcohol and has a high threshold in terms of supporting those who often experience significant chaos in their pattern of use. These services are now contracted until March 2025.

Reach Out is a team funded by the Department for Communities (DfC) and works across West Belfast to target areas of community deprivation by improving mental wellbeing and access to services. Targeted training, complimentary therapies, wellness calendar, drop-in clinics and awareness initiatives are delivered to local individuals, communities, and schools to address issues such as suicidal ideation, self-harm, and alcohol/drug misuse. Through additional funding the team invested in developing the services space to be a trauma informed safe space for the client group and improving engagement.

SISS Social Worker The Street Injecting Support Service worker is funded through a private anonymous donor and works alongside the SISS team to engage and support young people aged 17-25 who are using drugs problematically. The social worker uses person-centred practice to assess the needs of each client to promote access to necessary health and social care services to improve outcomes and reduce drug related harm. Multi-agency partnership working is fundamental to this role which aims to reduce the impact of substance use and increase stability in young people's lives.

Street Injectors Support Service (SISS) is funded through the PHA and Belfast Policing and Community Safety Partnership. Experienced staff with specialist training assertively engage people who inject drugs (PWID) in Belfast city centre, many of whom are also experiencing homelessness, sofa-surfing or rough sleeping. The service also includes collection and disposal of inappropriately discarded injecting equipment and educates clients on how to safely dispose of used needles. Many of the individuals the team support requires signposting to additional support services as they do not engage with any other services and as a result they are often physically unwell and require primary care involvement. This service saves lives and the staff team respond to opiate overdose situations in the city centre on request using Naloxone and CPR while waiting for NIAS response. Engaging with local businesses and stakeholders in the city centre is another important aspect of the service with the aim of reducing stigma, keeping channels of communication open and improving understanding of the issues experienced by the client group.

Step 2 Northern Trust is funded through the PHA and targets those across the Northern Trust area who have insight into their increased use of substance and alcohol use and require support to reduce this. The service uses a counselling led model including brief and psychotherapeutic interventions to examine the reasons for use and introduce more positive coping strategies alongside relapse prevention and signposting/ onward referrals. The service is designed to support the step up/ step down approach which means clients can access additional support from the Low Threshold Team if required. The service also offers structured family interventions for family members, carers etc., who are impacted by a loved one's alcohol/drug use.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Step 2 Southern Trust Partnership is funded through the PHA. Extern are part of a three-Organisation partnership (Ascertainment, Dunlewey) delivering this service across the Southern Trust region. The service was extended until March 2025 with similar goals as the Northern Trust service, and the project aims to reduce harm for those using substances at a mild to moderate level. The partnership approach in this Trust area has been a positive experience due to the collaboration across agencies.

Communities Services

Extern provides a range of services to adults and families. These include homelessness, housing, and refugee support. The nature of the services is further outlined below:

Afghan Resettlement Scheme (ARAP/ACAS) is funded by DfC. This service provides Key Workers to support families in their transition to their new homes. Staff are there to offer a wrap-around service for families, children, young adults, and adults for each of the new groups of refugees and to continue to provide ongoing support to existing families where local services are not available. Staff also advocate on behalf of families and individuals with statutory services as appropriate.

Barista Academy is a new initiative funded by Community Foundation Northern Ireland through the RTE Toy Show Grants Programme. Working with 50 young refugees and/or asylum-seeking individuals, the program blends barista training, practical work experience and personalised mentoring to empower young people with vital skills and confidence for in the NI job market.

The Homeless Traveller Project has been operating since January 2017. This project provides intensive support to members of the Traveller community, both individuals and families, in relation to housing and homelessness, tenancy sustainment and link-up with statutory health and social care services around multi-complex needs (including, for example, offending, mental health, family and childcare issues, addiction and physical health etc.). This project operates on a multi-agency collaborative model and is part of the Traveller Support Network for Greater Belfast.

Complex Floating Support (CFS) is funded by NI Housing Executive (Supporting People). The service aims to offer support to those with multiple complex needs to maintain their tenancy. The team operates across a continuum of support, to those who are homeless, or at risk of homelessness and have complex needs. The role of prevention, assessment and access, crisis intervention and sustainment services are all essential to maximise the likelihood of successful settlement into tenancy and to prevent the continual cycle of in and out of homelessness.

Dismas House is funded through Supporting People. It is a 14-bed unit providing PBNI Approved Accommodation, supervision, monitoring, and support to a range of service users who have been assessed under statutory frameworks as being of medium to high risk of reoffending, until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

The Innis Centre is funded through Supporting People. It is a purpose built 20-bed unit providing PBNI Approved Accommodation, supervision, monitoring, and support to a range of service users who have been assessed under statutory frameworks as being of medium to high risk of reoffending, until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

MUST Hostel (Mid Ulster and South Tyrone) is funded by Supporting People. It offers accommodation, support and help tailored to the specific needs of single men and women aged between 18-65 who are homeless. The hostel aims to deliver a modern supported housing service which is flexible and has a holistic approach to the individual to meet the needs of the people we support. The hostel has 20 beds including provision to risk manage and support those who are subject to supervision under licenses or other restrictions within PBNI's Approved Premises arrangements.

Ormeau Centre Hostel is funded by Supporting People and has been operating since 1978. The Centre provides 29 direct access emergency accommodation for men and women experiencing homelessness. The centre provides an open, non-judgemental referral policy and is aimed at removing the barriers to accessing support, tackling street homelessness, and combating social exclusion. The majority of those who come to the Ormeau Centre have been homeless for some time or have been living on the street. Many are experiencing difficulty with their mental health, substance abuse and/or physical wellbeing. All have experienced a crisis at some point in their lives that has led to them losing the family, friends, or local community networks that we all rely on in times of trouble. Within their 29 beds, up to 13 of these are allocated to service users who are actively injecting drugs and who are managed and supported within the DASP protocol. In July 2024 Ormeau Centre, in partnership with the PHA, established an onsite needle exchange facility to provide out of hours support to these service users in relation to safer injecting and the reduction of blood borne viruses.

Dispersed Outreach Teams (including Farset, Enniskillen, Newcastle, Mid-Ulster, South-East, North Down and Ards) provides intensive support to individuals who have a range of complex needs and vulnerabilities from geographical areas. These teams are multi-skilled in both engaging with 'difficult to reach' individuals and in identifying reflective and holistic supports. The teams aim to achieve positive outcomes with clients, including tenancy sustainment, management and support systems and mental health and physical health and wellbeing supports.

Extern Homes has been operating since March 2017. The Extern Homes project has been created to move people from homelessness into homes. We currently have ten properties which are let to tenants. A third of tenant's progress into employment and/or education and zero return to homelessness. Extern Homes provides two-year tenancies/licence agreements for people who are homeless, and the supports required to sustain life in the community. The project focuses on making the transition from homelessness to becoming a tenant a positive, affordable, and comfortable experience.

Extern Homes offers tenants:

- Quality, affordable, and supported accommodation
- A chance to move into the private rented sector
- A two-year tenancy/licence agreement followed by a rolling monthly agreement.

Floating Support Services (Criminal Justice) deliver a flexible and responsive service for medium to high-risk service users with an offending history living in the community. The service is funded by Supporting People and aims to support individuals to make the transition from prison to community and to secure and maintain accommodation. This service supports individuals with substance use issues, mental health issues, integration, reduced socialisation and most importantly helps to reduce the risk of re-offending. Interventions are based on the Good Lives Model, building on the individual's strengths and needs.

Frontline Network Counselling was established in January 2022. The project provides counselling services to support individuals within Extern's homelessness services. The service supports individuals to maintain positive mental health, counter social isolation, avoid further offending and manage and sustain their own accommodation.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Homes for Ukraine is funded by the DfC. This is a scheme that provides an opportunity for people from Ukraine who may not have family ties, to be sponsored to come to the UK by individuals, businesses, or community organisations. As a delivery partner, Extern are responsible for completing several screening checks to assess the suitability of a host application prior to the guest's arrival. This includes screening the accommodation for adequate space, privacy and health and safety. Extern will also process safeguarding checks in the form of Access NI and HSC checks (vis HSC Trusts). Finally, Extern also completes a follow-up visit to confirm safe arrival and that people have settled into host accommodation.

Multi-Disciplinary Homeless Support Team (MDHST) is jointly funded by NI Housing Executive and Belfast Health and Social Care Trust. This service offers support to people who are homeless, or at risk of homelessness and have additional complex needs relating to diagnosed and undiagnosed mental health issues, substance misuse, physical health issues, offending backgrounds, learning disabilities and family issues. MDHST works in partnership with NI Housing Executive, Belfast Health & Social Care Trust, and other voluntary sector organisations to support individuals and families to access and sustain appropriate temporary accommodation and to access mainstream health and social care services. It works collaboratively with statutory and voluntary agencies and regularly convenes case strategy meetings. The team advocates on behalf of service users and facilitates pathways and channels of communication between statutory and voluntary agencies to improve access to healthcare. This multi-agency approach enables a coordinated and holistic approach to supporting individuals and families with multiple needs.

Northern Ireland Refugee Resettlement Service is funded by the DfC. This service has been operating since December 2015. Extern Northern Ireland is one of three main delivery partners in the provision of specialised resettlement support to individuals and families arriving under the UK Vulnerable Persons Relocation Scheme (VPRS). The service provides key workers to support individuals and their families arriving under the Scheme. Staff work intensively with individuals and families from their point of arrival, as they transition to their new home and resettle in their local communities. Additional supports include a holistic assessment of needs, practical support and link-up with statutory services to help families resettle in NI. Staff are based in Derry/Londonderry, Greater Belfast, and the Armagh, Banbridge and Craigavon council areas.

Refugee Floating Support is funded by NI Housing Executive (Supporting People) and has been operating since 2013. It works intensively with refugees during the 28-day notice period given to move out of National Asylum Support Service (NASS) accommodation and provides medium to long-term specialist and practical support and advice to resettle in the community. This ongoing intensive, comprehensive, one to one support includes, but is not limited to, housing, benefits/financial and budgetary management, health, education, legal status, training and employment, family reunification and community integration. The service aims to prevent homelessness and to maintain tenancies by directly supporting individuals who have housing issues and practical problems settling into the local community. The service works across the community and has existing networks with a range of other refugee and asylum support organisations. The team is an active participant in the Migrant Forum, the Refugee and Asylum Forum and the NI Asylum Stakeholders Forum.

SAIL Project (Supported Adults for Independent Living) is funded by Supporting People. The service was established by our MUST Hostel in Cookstown, to provide floating support with the aim of enabling people to move on from the hostel and live independently within the community and to help people sustain their tenancies.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Prisoner Support Project is a partnership programme established and funded by Extern and the DOJ. This programme is in the 2-year pilot stage, having gone live in January 2024. The programme is for individuals who have been subject to short custodial sentences and who are not otherwise supported by PBNI or adherence to court ordered license. With a particular focus on Mental Health and Addiction issues, this 2 stage programme engages service users prior to their release from prison, in the implementation of the “Let’s Talk” programme which is based on Tony Ward’s Good Lives model and which focuses on the different aspects of life that an individual needs to thrive and to avoid reoffending. Following completion of the programme, service users receive continued support, via a warm handover, from a social worker in the community who will work with them for a period of 6 months following release.

Young People and Families

Extern’s Young People and Families services are operational from bases across Belfast, Newtownards, Lisburn, Newtownabbey, Derry/Londonderry, Enniskillen, Omagh and Strabane.

The nature of the services is further outlined below:

Early Years/Passport service is funded by WHSCT. This service is a community group-based programme for young people aged 8-12 years across the Western Trust area who are experiencing difficulties within the home, school, and the community, or who are assessed as being a ‘child in need’.

Independent Visitors is funded by the WHSCT. This service provides one-to-one support for children and young people who are in care or have had experience with the Trust’s care support services. The role of the Independent Visitor is to ‘assist, advise and befriend’ through building positive and supportive relationships with individuals, independent of the Trust.

Intensive Support Fostering is an integrated approach between Social Services and Children Looked After Therapeutic Services. It supports a minimum of eight specialist foster placements within the South-Eastern and Belfast Trusts. The programme involves recruiting and training a minimum of eight specialist foster families who will be trained in the Model of Attachment Practice and be supported by a team comprising social workers and therapeutic services.

Janus Youth Support is funded by the SEHSCT. The team works intensively on a one-to-one basis with young people aged 10-17 years who are living in the community or within the care system, whose behaviour is challenging, posing a risk to either themselves or others. Individually tailored support programmes are developed in response to the needs of the young people to support them to remain at home or at the lowest level within the care system. The project is aimed at young people’s social functioning, community inclusion and family relationships.

Linx Ards and Lisburn is funded by SEHSCT. This service is a community-based programme which builds upon the strengths of young people aged 13-17 and their families to encourage healthy development, safety, stability, and a positive future. The Linx team help young people, and their parents/carers improve their relationships and support parents to help their children develop confidence and resilience. Linx seeks to reduce the likelihood of family breakdown and help young people to remain in their home, school, and local communities.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Children Looked After (CLA) Mentoring Support Service is funded by the SPPG. The service operates across Northern Ireland and offers a bespoke and task-focused model of mentoring. The service is available to young people aged 10-18 residing in a care placement or who have prior experience of care placement. The service offers a range of supports, tailored to the needs of each young person, to enable effective outcomes. Mentoring supports are provided for a range of issues, including improving self-confidence/self-esteem, social inclusion, education, and employment and improving personal relationships.

Moving Forward Moving on is funded by UK Shared Prosperity Fund. This is a transitional mentoring support service for people aged 16+ transitioning into further education, training, or employment. It works with 130+ individuals per year and has a partnership agreement with Business in the Community who provide direct links to employers and support with applications, CVs, and interview techniques.

Pathways is funded by the Education Authority. This is an alternative education programme that works with young people aged 14-16 years who are at risk of being excluded from mainstream education and who may be at risk of offending or entering care or custody. Pathways provides a full-time alternative education programme, five days a week, delivering 190 hours of support. Many young people attending Pathways are presenting with SEBD (social, emotional, behavioural difficulties) and more often undiagnosed additional learning needs, so staff have been inventive in both delivery and programme development. Personal development programmes include mental health awareness, alcohol, drugs, sexual health, cultural diversity, homelessness, and mindfulness.

Positive Futures is funded through a private Trust Fund and employs two part-time peer mentors with lived experience to provide mentoring peer support to 60 young people per year through the delivery of OCN qualifications in Peer Mentoring and Personal Development.

Raising Aspirations North Down (DARE Programme) is now entering its third year. It is funded through Communities in Transition and Extern partners with Alternative NI to work with young people in primary and secondary schools in the Bangor area to raise educational aspirations.

Strength 2 Strength is funded by the SPPG and is a community-based intervention provided to children aged 8-13 and their families within the Western Trust area who are assessed as being 'in need' and where the children are at risk of offending and antisocial behaviour.

Time Out offers respite, safety and support to young people aged 8-17 years and their families at Extern respite facilities at Kinnahalla, Co Down and Roscor, Co Fermanagh. The service is contracted by four of the five Health Trusts within the NI and Tusla, the Child and Family Agency in the Republic of Ireland. The programme works in partnership with social workers and responds to crisis, offering a sanctuary for young people who need time in a safe place where they can build on their strengths and develop confidence and self-esteem to address a range of issues for managing life challenges.

Youth Engagement Service is funded by the PHA. This service is based in Belfast and North Down (Bangor). Both projects offer a safe, social environment for young people aged 11-25 to explore, learn and develop their emotional well-being through the provision of an advice and signposting service on issues such as:

- Drug and alcohol use
- Low self-esteem
- Poor mental health
- Training and education
- Bullying

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Work is based in schools, community settings and youth focused centres, but both also operate on a drop-in basis during the week.

Youth Support is funded by WHSCT. This service provides community-based support in a group setting to young people aged 10-17 years. These young people are at medium to high risk of their current care placement breaking down and being received into residential or custodial care, or they can also be assessed as being a 'child in need.'

Extern Ireland Services

Family Support Services

Time Out offers immediate crisis response for young people and families when home placements are at risk of breaking down. It also provides planned respite to ensure regular breaks for families and young people experiencing challenges at home or in the community. During these times, staff work with young people to help them develop specific skills related to behaviour, life skills, and self-management. The demand for this service has increased throughout the year, sometimes needing longer or more frequent interventions than the usual four-day breaks. Extern utilises several of its short stay respite centres across the island for these breaks.

Janus provides intensive, one-on-one support for young people when home or foster placements are at risk of breaking down. This service includes planned respite to ensure regular breaks, supporting the wider family unit. An individualised intervention package is developed with the young person and the referring agent to address identified risk behaviours and support the development of positive social, emotional, educational, and physical skills. The primary focus is to help the young person stay within the family setting and avoid entering care. Janus services are available in various regions across Ireland, including Dublin, Cavan/Monaghan, Kildare, Wicklow, Louth, Meath, Galway, Roscommon, the Midlands, Limerick, Clare, and Tipperary.

Youth Support offers a group-based approach to help service users develop pro-social skills. It focuses on participation, group conflict resolution, and cooperation. Issue-based group work sessions help young people identify and reduce risk-taking behaviours. Group respite overnights promote the development of independent skills and provide new learning opportunities. Individual sessions are also available to address specific needs. This service, offered to young people aged 9-14, involves parents to agree on interventions and review progress, and it is delivered in Dublin City North.

Intensive Home Support Service (IHSS) provides intensive home support to families with the aim of keeping children and young people safely in the family home or foster care. This service targets families with significant child protection issues where children are at risk of being taken into care. Referred by Tusla, these families often face complex challenges, including abuse, addiction, mental health issues, criminality, poor attachment, and inadequate parenting capacity. IHSS supports families with children ranging from pre-school age to adolescence in North Dublin, Kildare, and Wicklow.

Youth Justice Services

Bail Supervision Scheme (BSS) uses Multisystemic Therapy (MST) as an alternative to remand for young people up to 17 years old, referred by the Children's Court. Funded by the Department of Justice, BSS has been extended to include a Janus Justice worker for those excluded by MST criteria due to the absence of a stable family home. Extern delivers BSS in Dublin, Limerick, and Cork.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Janus Justice provides intensive support to young people (12-17 years) and young Adults (18-23 years) escalating through the Youth Justice System or assigned a Probation Officer. Referrals come from Juvenile Liaison/Probation Officers. The service focuses on diversional activities and personal development to reduce reoffending and enhance community safety. It operates in Limerick under the “Harder to Reach” element of the YDP Services.

Garda Youth Diversion Project (GYDP) offers early intervention and diversionary activities to young people identified by Garda Juvenile Liaison Officers due to antisocial or criminal behaviour. This project aims to reduce reoffending and enhance community safety through diversional activities and personal development.

Intensive Family Support Service (IFSS) provides intensive home support to families with the aim of keeping children and young people safely in the family home or foster care. This service targets families with significant issues where children are at risk of being influenced by criminality. Families often face complex challenges, including abuse, addiction, mental health issues, criminality, poor attachment, and inadequate parenting capacity. The model is designed to combine a family support and community development approach to service delivery.

Minority Communities

Traveller Primary Health Care supports Traveller community members by providing health information and training. The programme aims to improve physical and mental health outcomes for the Traveller population. Projects operate in both Cavan and Meath.

Addiction Support Services

Problem Gambling aims to prevent and minimise gambling-related harm in Ireland. The project advocates for effective gambling legislation and regulation, promoting responsible gambling. The project provides free online counselling and helpline services to anyone impacted by gambling harm on the island of Ireland.

Intellectual Disability Services

Extern Outreach Support Service (EOSS) works with individuals with intellectual disabilities, helping them participate in community life, develop social and interpersonal skills, and reduce social marginalisation. The service provides tailored individual support plans for each user and offers important respite and support to families.

Extern Disability Respite Service (EDRS) aims to prevent individuals from entering care by supporting those whose home placements are at risk of breaking down or who need additional assistance to develop new skills for a better quality of life. The service also offers essential respite for individuals and their families. Utilising a social care model, EDRS introduces a variety of programmes that help individuals develop skills in independent living, effective communication, and behaviour management.

In partnership with the HSE’s Disability Services and the families of our service users, EDRS works with individuals with disabilities and/or autism who may struggle to integrate into traditional social, educational, or community systems. The goal is to promote a positive home environment, thereby supporting home placements and reducing the risk of long-term residential care. The service emphasises person-centred care, community inclusion, and active citizenship. Regular assessments ensure that the needs of service users are met, and progress is continuously monitored.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

GOVERNANCE, MANAGEMENT AND FINANCE

The company is governed by a Board of up to nine Trustees. The Board meets at least four times during the financial year with additional meetings called if necessary. The Board is supported by the Extern Group Board Sub-committee structure which includes the Innovation and Development Committee (until August 2023), Audit and Risk Committee and Nominations and Remuneration Committee. Each committee makes recommendations to the Board for the latter's review and consideration for approval.

Board Trustees do not receive any remuneration in respect of their services to the charity. Receipted expenses are reimbursed when incurred. The Trustees, who are non-executive, represent a diverse range of relevant experience including finance, legal, criminal justice, housing, health, children services, business, research and mental health.

The Board delegates the day-to-day management of the company to the Strategic Leadership Team. This team comprises of the Chief Executive Officer (CEO) and five executive directors – Director of Services NI, Director of Services RoI, Director of Innovation and Development, Director of People and Organisational Development and Director of Finance and Corporate Services. Neither the CEO nor any of the executive directors are registered Directors of the Board.

From time-to-time urgent decisions on matters not reserved for the Board many need to be taken between scheduled Board Meetings. In such circumstances, the Chair of Extern Group in consultation with other Board members has the authority to deal with such matters. In all circumstances, decisions will be formally recorded and reported to the Board. This is in accordance with the Boards' Scheme of Delegation.

Constitution

Extern Group is a charity which is constituted under the Companies Act 2006, as a Company Limited by Guarantee. The company's governing document is the Memorandum and Articles of Association.

Trustees' Interests

No Trustee, in the current year, had any interest in any contract undertaken by the organisation.

Going Concern

The Trustees believe that there are no material uncertainties that cast significant doubt about the company's ability to continue as a going concern and the financial statements have been prepared on this basis. The company is supported by two subsidiary companies and the consolidated accounts show a satisfactory reserves position and performance in the current year.

Appointment of (Trustee) Directors

As set out in the Memorandum and Articles of Association, the Chair of Extern Group is appointed annually by Trustees. The appointment to the Chair cannot normally be for more than six consecutive years.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

The appointment of new Trustees is confirmed by election at the following AGM. Trustees may serve a maximum of nine years. There is a policy of retirement by rotation to ensure that the Board is continually rejuvenated. The Board also considers succession planning to ensure continued expertise when its most experienced members step down.

Director Induction and Training

New Board members undergo an orientation period with the Group Chair and CEO to brief them on their legal obligations under company law, to go through the Memorandum and Articles of Association, the Board make-up, decision making processes, the business plan, the recent financial performance of the charity, current programmes and projects, the most recent annual reports and information on staff and volunteers.

All Trustees are encouraged to be familiar with Extern's range of programmes and may take a special interest in some, depending on their expertise and location. Trustees are encouraged to attend external and internal training events which will facilitate the undertaking of their role.

Conflict of Interest

New Trustees are requested to sign up to the Board's Code of Conduct and are also required to complete and sign a Conflict-of-Interest document, declaring any conflicts that either currently exist or may materialise during their term on the Board. All Trustees are requested to submit an annual Declaration of Interest form and to resubmit should their circumstances change during the year, in line with the Boards' Conflict of Interest Policy. Conflicts of interest and declarations of loyalty are included as a standing agenda item for all committee/board meetings. Trustees who declare a conflict of interest at the start of the meeting are obliged to leave the meeting before the relevant agenda item is discussed.

Fixed Assets

The Trustees are of the opinion that the market value of interests in land and buildings as at the end of the period exceeded that the amount in the balance sheet, but they have sought to reflect the excess in the financial statements, given the economic environment at present.

Principal Risks and Uncertainties

The principal risks facing Extern Group relate to the safeguarding of its services to clients, which the company manages through the deployment of appropriately qualified and trained staff led by the Head of Safeguarding and Head of Quality and Audit personnel and use of appropriate policies and standards. The main uncertainty facing Extern Group relates to the funding environment in which the company operates.

Holding and Subsidiary Companies

Extern Northern Ireland was established in 1978 to administer services in Northern Ireland. Extern Ireland as established in 2004 to administer services in the Republic of Ireland. New governance arrangements took effect from 1 July 2014 whereby both companies became subsidiaries of the new holding company, Extern Group.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Organisation

Objectives

The main objective of the company is:

To promote, support or carry on, either alone or in cooperation with any other body, authority or person, community based and other services, projects or schemes which aim to minimise the risks and/or prevent the occurrence of:

- Family breakdown
- Exclusion from communities
- Placement in statutory care, private residential or fostering services
- Exclusion from mainstream education services
- Admission to young offender centres
- Imprisonment
- Homelessness
- Offending and re-offending
- Long-term dependency on statutory care and support services
- Substance abuse
- Harm to the public

Organisation Management

Extern has established a fit for purpose organisation model to enable it to achieve its Vision and Mission through the delivery of its services. The major risks associated with the provision of services is the safeguarding of service users and social care workers. Extern manages these risks through:

- A safeguarding statement for every service project
- Social Care practice and management skills of its employees
- Capacity to provide full compliant commissioned services
- A Head of Safeguarding
- A Head of Quality and Audit

In addition, Extern Group uses its corporate and business planning processes to identify corporate and business risks and to identify appropriate management action to mitigate these risks. A key element of this approach to risk management is the regular and evidence-based assessment of the going concern status of the company. The Trustees receive an annual statement of assurance re going concern each year.

Future Plans and Developments

Extern continues to engage with its funding commissioners on the presenting needs of the families and children, young people and adults who engage our services and in partnership.

Extern is in the middle of developing its new 5-year Strategy for launch in April 2025. The CEO and Strategic Leadership Team will continue to engage with all stakeholders: staff, commissioners and service users, on the development of this plan.

As a community and voluntary organisation, our services are trauma aware, and we continue to be committed to meeting the ever-changing needs of our service users without judgement.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Employee Involvement

The company operates a framework for employee information and consultation which complies with the requirements of the Information and Consultation of Employee Regulations 2004. During the year, the policy of providing information about the company has been continued through the communication framework. Regular meetings are held between local management and employees to allow a free flow of information and ideas.

Central Support Services

The delivery of services is supported by central support services from Extern Group to the subsidiary companies under the terms of a Service Level Agreement. These are wide ranging and include the following:

Support function	Services inclusive of:
Financial Services	Transaction processing; payroll services; pensions administration; budget build; service costings and tender bids; management and financial accounting and reporting; grant applications; funding claims, contracts management; statutory reporting; business assurance checks controls and balances.
IT & Telecommunications	IT support; IT hardware; systems software; telecoms and communication networks; cyber security and other protective measures
Estates, Fleet and Central Procurement	Estates and lease management; fleet management; health & safety management and assurance; central supplier tendering and supplier contract management; insurance placement, management and claims administration
Human Resources & Staff Development	Recruitment, vetting, registration and staff induction processes; staff development programmes; advice, guidance and assistance on all aspects of personnel and human resources management;
Training & Practice Development	Mandatory & specialist training of all personnel; practice support and professional development for social care workers and social workers for internal staff; practice support & professional development services to voluntary sector social care providers.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Executive & Business Supports	Senior management services; public & stakeholder relationship management; Internal & external communications management including management of communication systems and networks; funding and fundraising support to advance Extern’s mission.
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Extern Group Additional Services

Service	Funder	Description
Practice Development Unit/Team	Northern Ireland Social Care Council	Practice Support and Professional Development for social care workers, both as an internal service and as commercial services to voluntary sector social care providers.

The Practice Development Team provide in house training to staff and volunteers, and teaching and assessment of social work students from Northern Ireland, across the UK and internationally, who are provided with practice elements within Extern or across the third sector. The team provides oversight of social work placements, which includes coaching, mentoring and standardisation of practice teachers and supervisors.

The team also provides training, mentoring, coaching and assessment to qualified social work staff who are completing their post qualification registration with the NI Social Care Council (PIP) and to other social work qualified staff completing the Assessed Year in Employment (AYE) after qualifying.

The team has supported over 2,500 staff, volunteers and students to develop practice and in meeting ongoing professional development requirements and aspirations throughout the year.

Management of Risk

The organisation has a statement of commitment and the duty to ensure, as far as is reasonably practicable, the health, safety and welfare of its service users, employees, volunteers, students and Board members.

The organisation has a corporate risk strategy which includes an assurance framework and a corporate risk policy that highlights the importance of risk management throughout the organisation, from project workers/frontline staff through to the Board. Volunteers and bank workers, students and subcontractors are included in how the organisation assess and manages risk.

Extern understands that it is necessary for management and staff to work together positively to achieve a safe and healthy working environment that is compatible with the work that we do. Board members and senior managers are expected to lead by example and provide support and assistance throughout the organisation.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

There are numerous committees to ensure the effective management of all risk including the Audit and Risk Committee, Nominations and Remuneration Committee, Innovation and Development Committee, Safeguarding Committee, Information Governance Committee and Health and Safety Committee.

On a monthly basis, the Strategic Leadership Team, Programme Managers and Heads of Departments complete a risk register which incorporates all identified risks. Programme Managers identify operational risks, controls and/or added actions to minimise risk, which is then escalated to the

relevant head of department. The Heads of Departments include Operational Assistant Directors and Heads of Support Services including Finance, IT, Quality and Audit, Safeguarding, Data Protection, Practice Development, HR, Support Services and Fundraising.

Extern, through its policies, procedures and training, strives to create an environment which is safe as is reasonably practicable by ensuring that risks are continuously identified, assessed and appropriately managed.

We aim to:

- Foster an organisational culture of openness and willingness to report risks, incidents and near misses that can be used for organisation-wide learning.
- Provide appropriate training to staff to ensure effective management of risks and to maintain compliance with standards, regulatory requirements and legislation.

The Strategic Leadership Team maintains a strategic risk register which incorporates Business Plan targets that are linked to the overall strategy of the organisation. At a project level, there are several risk management controls which include the Risk Management Policy, Risk Assessment procedures for individuals, groups and activities, Lone Working and Safeguarding Policies along with mandatory training which all staff need to complete as part of their induction and ongoing professional development.

To ensure good governance, Extern contracts with independent professional firms of both internal and external auditors. In addition, the Quality & Audit Department conducts internal audits on projects to identify opportunities for improvement. These can be planned specific audits or unannounced audits to ensure that staff are complying as required. Extern's Safeguarding Committee was established to support the organisation to deliver high quality, best practice services and is led by the Head of Safeguarding. The committee meets quarterly and membership includes Executive Directors and Assistant Directors of Services, middle management and Heads of Departments.

The Health & Safety Committee meets up to three times per year to review health and safety requirements and to ensure that health and safety within the organisation (transporting service users, lone working and incidents/accidents) including every building/premise, is managed under the health and safety legislation requirements including environmental risk assessments, fire safety inspections, COSH, NEBOSH etc.

Within each team meeting (from frontline projects up to Strategic Leadership Team), risk management, health and safety and safeguarding are all standing items on agendas. Risk management is embedded within the organisation's operational and strategic delivery and is managed at all levels across the organisation. The Board has its own risk management policy statement, the purpose of which is to ensure that staff and other stakeholders are aware of Extern's responsibilities and their own individual responsibilities as Board members.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Reserves Policy

Unrestricted Reserves

Unrestricted reserves are those reserves which Extern can expend at the discretion of the Trustees to promote the objects of the charity. The organisation maintains a level of unrestricted reserves to ensure effective financial governance through ensuring that the charity can continue to operate as a going concern and remain viable in the face of any changing circumstances including interruptions to funding or fluctuations in income and expenditure.

Unrestricted Designated Reserves

Unrestricted designated reserves comprise unrestricted funds designated for a particular purpose by the Trustees. These are, typically, reserves relating to individual projects which remain designated to the individual programme of activity and fixed assets reserves tied up in the delivery of services.

Restricted Reserves

Restricted reserves are those reserves which have specific conditions attached to them as to how they are to be spent. Cash to the value of the reserves are held in a separate fund within the balance sheet where it has been included within cash at bank in hand.

Remuneration Policy

The organisation has a Reward and Remuneration Policy which is reviewed and updated on a regular basis to ensure that staff length of service is recognised and that the organisation's salaries remain competitive in the sector in which it operates. The organisation uses a variety of tools to support the performance management of staff including probationary reviews, performance appraisals and, where formal performance management interventions are required, the utilisation of formal performance measures to ensure that staff continue to be efficient, effective and productive.

The CEO's remuneration is reviewed annually by the Nominations and Remuneration Committee and Extern Group Board.

Financial Review

The Statement of Financial Activities and Statement of Financial Position for the year ended 31 March 2024 are set out on pages 28 and 30 and the financial review is based on these results.

Overview

Charitable activities are largely supported by statutory income from a number of departments, Health Trusts and other statutory organisations. These commissioners are highlighted in the service tables included on page 18 and 19 respectively.

As an organisation we have continued to focus on sustainability post the Covid pandemic through pursuing tender opportunities and applications to Trusts and Foundations. When the conditions permitted, we reintroduced community-based fundraising for Extern's mental health and homeless projects.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Charitable income/donations have increased by 5% to £23.8m (2023: £22.7m) due to an increase in contracts undertaken by Extern during the period. Extern's emphasis going forward continues to be on securing income that will result in sustainable finances and cash flow.

The net income in the accounting year was £611k compared to net income of £725k in 2023. The company assets remain strong, with net assets of £9.9m at 31 March 2024 (2023: £9.3m).

The Trustees believe there are no material uncertainties that cast significant doubt on the company's ability to continue as a going concern and thus the financial statements have been prepared on this basis.

The Trustees believe that they have complied with the requirements of the Companies Act 2006 with regards to books of account by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function.

Disclosure of Information to the Auditors

The Trustees who held office at the date of approval of this Report confirm that, so far as they are each aware, there is no relevant audit information of which the company's auditors are unaware. Each Trustee has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are also aware of that information.

Auditors

In accordance with the Companies Act 2006, a resolution for the re-appointment of the company auditors will be proposed at the Annual General Meeting.

Statement of Trustee Responsibilities in respect of the Trustees Report and Financial Statements

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable UK law and UK Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with UK Generally Accepted

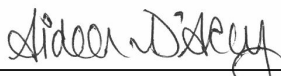
Accounting Practice, Accounting Standards and applicable law. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable account policies and then apply them consistently
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose, with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Aideen D'Arcy Extern Group
Chair

Date Approved: 23 January 2025

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2024**

Opinion

We have audited the group and parent charitable company financial statements of Extern Group for the year ended 31 March 2024 which comprises the consolidated and charity Statement of Financial Activities, the consolidated and charity Balance Sheets, the consolidated and charity cash flow statement and the notes to the accounts including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the Group's and of the Parents charitable company's affairs as at year ended 31 March 2024 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's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 Group or Parent Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts 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.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2024**

Other information (Cont)

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 accounts 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees Report for the financial year for which the accounts 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 the knowledge and understanding of the Trustees 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 in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received; or
- the accounts 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, 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 directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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 accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2024**

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Group and Parent charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the Charity and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation.
- We obtained an understanding of how the company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the Group and Parent charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2024**

- the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the Group and Parent charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.

- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. 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 through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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



Dr R I Peters Gallagher OBE FCA (Senior Statutory Auditor)

For and on behalf of
Moore (N.I.) LLP

Date: 23 January 2025

**Extern Group - Consolidated
Company Limited by Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Donations & Legacies		137,619	280,719	418,338	331,346
Charitable Activities	3	7,381,973	15,834,921	23,216,894	22,318,812
Other Trading Activities	4	122,529	2,473	125,002	64,596
Gain/Loss on Exchange	5	-	-	-	-
Other Income	5	-	-	-	-
Investment Income	6	1,030	-	1,030	147
	7				
Total Income		7,643,151	16,118,113	23,761,264	22,714,901
Expenditure on:					
Raising Funds	8	142,697	-	142,697	317,847
Charitable Activities	8	9,334,849	13,550,036	22,884,885	21,773,896
Total Expenditure		9,477,546	13,550,036	23,027,582	22,091,743
Unrealised Gain/(Loss) on Exchange		(11,926)	-	(11,926)	19,654
Exchange Rate Gains/(Losses) on Consolidation		(110,329)	-	(110,329)	82,885
Net Income/(Expenditure) before Exceptional Item & Transfers		(1,956,650)	2,568,077	611,427	725,698
Exceptional Item	22	-	-	-	-
Net Income/(Expenditure) after Exceptional Item & before Transfers		(1,956,650)	2,568,077	611,427	725,698
Transfers Between Funds	9/10	2,323,123	(2,323,123)	-	-
Net Movement in Funds		366,473	244,954	611,427	725,698
Reconciliation of Funds					
Funds Brought Forward	9/10	7,523,873	1,813,285	9,337,158	8,611,460
Total Funds Carried Forward		7,890,346	2,058,239	9,948,585	9,337,158

The notes on pages 34-50 form part of these financial statements. The results relate to continuing activities.

The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.



Aideen D'Arcy
Extern Group Chair

Date: 23 January 2025

Extern Group
Company Limited by Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2024

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Income from:				
Donations & Legacies	15,102	-	15,102	220,952
Charitable Activities	34,673	141,153	175,826	222,565
Gain/Loss on Exchange	-	-	-	-
Corp. Charge - Extern Ireland	1,863,896	-	1,863,896	1,620,002
Corp. Charge - Extern N. Ireland	1,101,822	-	1,101,822	1,244,416
Total Income	3,015,493	141,153	3,156,646	3,307,935
Expenditure on:				
Raising Funds	142,697	-	142,697	317,847
Charitable Activities	2,913,046	150,583	3,063,629	3,027,532
Total Expenditure	3,055,743	150,583	3,206,326	3,345,379
Unrealised Gains/(Losses) on Exchange	(14,459)	-	(14,459)	6,211
Net income/(expenditure)	(54,709)	(9,430)	(64,140)	(31,233)
Transfers Between Funds	(796)	796	-	-
Net Movement in Funds	(55,505)	(8,634)	(64,139)	(31,233)
Reconciliation of Funds				
Total Funds Brought Forward	(259,079)	8,634	(250,445)	(219,212)
Total Funds Carried Forward	(314,584)	-	(314,584)	(250,445)

The notes on pages 34-50 form part of these financial statements. The results relate to continuing activities.

The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

**Extern Group - Consolidated
Company Limited by Guarantee
Statement of Financial Position
For the Year Ended 31 March 2024**

	Notes			
Fixed assets				
Tangible Assets	13	3,786,845	3,953,716	
Intangible Fixed Assets	14	-	-	
Total Fixed Assets		3,786,845	3,953,716	
Current assets				
Debtors	15	2,485,701	2,801,085	
Cash at Bank and in Hand		7,078,675	6,344,798	
Total Current Assets		9,564,376	9,145,883	
Liabilities				
Creditors: Falling due within one year	16	(3,402,636)	(3,385,704)	
Total Assets less Current Liabilities		9,948,585	9,713,895	
Creditors: Falling due more than one year	17	-	(376,737)	
Net assets		9,948,585	9,337,158	
Funds employed				
Restricted Funds	9	2,058,329	1,813,285	
Unrestricted General Funds	10	3,478,892	4,064,162	
Unrestricted Designated Funds	10	4,411,454	3,459,711	
		9,948,585	9,337,158	

The financial statements were approved and authorised for issue by the Board and were signed on its behalf by:



Aideen D'Arcy
Extern Group Chair

23 January 2025

 Date

Company Registration: NI618684

The notes on pages 34-50 form part of these financial statements. The results relate to continuing activities.

Extern Group
Company Limited by Guarantee
Statement of Financial Position
As at 31st March 2024

	2024	2023
	£	£
Fixed assets		
Tangible Assets	2,351	4,027
Intangible Assets	-	-
Total Fixed Assets	2,351	4,027
 Current assets		
Debtors	211,458	217,979
Cash at Bank and in Hand	241,932	197,068
Total Current Assets	453,390	415,047
 Liabilities		
Creditors: Falling due within one year	(770,325)	(669,519)
 Total Assets less Current Liabilities	(314,584)	(250,445)
 Creditors: Falling due more than one year	-	-
 Net assets	(314,584)	(250,445)
 Funds employed		
Restricted Funds	-	8,634
Unrestricted General Funds	(314,584)	(259,079)
Unrestricted Designated Funds	-	-
	(314,584)	(250,445)

**Extern Group - Consolidated
Company Limited by Guarantee
Statement of Cash Flow
For the Year Ended 31 March 2024**

	Notes	2024 £	2023 £
Cash used in Operating Activities	24	1,139,655	931,626
Cash flows from Investing Activities			
Interest Income		1,030	147
Interest Paid		(22,875)	(27,539)
Purchase of Tangible Fixed Assets		(18,900)	(30,734)
Purchase of Intangible Fixed Assets		-	-
Proceeds from sale of Fixed Assets		-	-
Cash provided by (used in) Investing Activities		(40,745)	(58,126)
Cash flows from Financing Activities:			
Repayment of Borrowing		(461,067)	(83,183)
Cash used in Financing Activities		(461,067)	(83,183)
Increase/(Decrease) in Cash and Cash Equivalents in the year		637,843	790,317
Exchange Rate and consolidation Movements		96,034	56,890
Cash and Cash Equivalents at the beginning of the year		6,344,798	5,497,591
Cash and Cash Equivalents at the end of the reporting period	25	7,078,675	6,344,798

Extern Group
Company Limited by Guarantee
Statement of Cash Flow
As at 31st March 2024

	2024	2023
Notes	£	£
Cash used in Operating Activities	44,864	(67,965)
Cash flows from Investing Activities		
Interest Income	-	-
Interest Paid	-	-
Purchase of Tangible Fixed Assets	-	(3,065)
Purchase of Intangible Fixed Assets	-	-
Cash provided by (used in) investing activities	-	(3,065)
Cash flows from Financing Activities:		
Repayment of Borrowing	-	-
Cash used in Financing Activities	-	-
Increase/(Decrease) in Cash and Cash Equivalents in the year	44,864	(71,030)
Cash and Cash Equivalents at the beginning of the year	197,068	268,098
Cash and Cash Equivalents at the end of the reporting period	241,932	197,068

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

1) Accounting Policies

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

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern due to the level of free reserves in the consolidated group in place and the funding secured moving forward.

c) Income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised and refers to the trustees' annual report for more information about their contribution.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

1) Accounting Policies- (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

h) Allocation of support and governance costs

Support and governance costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the Charity's activities. These costs have been allocated to expenditure on charitable activities.

i) Operating leases

Where assets are acquired under finance leases, the capital element of the asset is included in fixed assets and amortised over the life of the asset. The outstanding capital element of the leasing obligation is included in creditors falling due. The interest element is written off over the primary period.

All other leases are accounted for as operating leases and the rental charges are charged to the statement of financial activities on a straight line basis over the life of the lease.

j) Tangible fixed assets

Depreciation is calculated to write off the original cost less the expected residual value of the assets over their estimated useful lives at the following annual rates:-

Freehold Property	- 2% per annum
Leasehold Property	- 2% per annum
Fixtures and fittings	- 25% of the reducing balance
Motor Vehicles	- 33.33% of the reducing balance
Short leasehold improvements	- Term of lease
Long life equipment	- 12.5% straight line
Computer equipment	- 33.33% straight line
Alterations to long leasehold premises	- 15% of the reducing balance

...
The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

1) Accounting Policies- (continued)

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 Other Financial Instruments Issues of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, the net amounts are presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis of to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instruments is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

1) Accounting Policies- (continued)

o) Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

p) Pensions & Private Health Insurance

Existing employees of the charity were entitled to join a defined contribution pension scheme, administered through Royal London. The Pension Schemes are funded by contributions from employee and employer. All employees are automatically enrolled into a stakeholder pension scheme, unless they have exercised their right to opt out of scheme membership. Employees registered on the pension scheme are also covered by the Canada Life health insurance which is split between a Death Benefit scheme and Income Protection scheme.

Each company within the group makes a contribution of 6.5% of salary requesting participating. The pension cost charge for the year represents contributions payable by the company to the fund.

q) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

r) Basis of consolidation

In the parent company financial statements, the cost of a business combination is the fair value at the acquisition date of the assets given, equity instruments issued and liabilities incurred or assumed, plus costs directly attributable to the business combination. The excess of the cost of a business combination over the fair value of the identifiable assets, liabilities and contingent liabilities acquired is recognised as goodwill. The cost of the combination includes the estimated amount of contingent consideration that is probable and can be measured reliably, and is adjusted for changes in contingent consideration after the acquisition date. Provisional fair values recognised for business combinations in previous periods are adjusted retrospectively for final fair values determined in the 12 months following the acquisition date. Investments in subsidiaries, joint ventures and associates are accounted for at cost less impairment.

The consolidated financial statements incorporate Extern Group and all of its subsidiaries (i.e. entities that the group controls through its power to govern the financial and operating policies so as to obtain economic benefits). Subsidiaries acquired during the year are consolidated using the purchase method. Their results are incorporated from the date that control passes.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with the group's accounting policies.

All intra-group transactions, balances and unrealised gains on transactions between group companies are eliminated on consolidation. Unrealised losses are also eliminated unless the transactions unless the transaction provides evidence of an impairment of the asset transferred.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

2. Legal Status

Extern Group was registered on 3rd June 2013 as a company limited by guarantee, not having a share capital. The liability of the Members is limited to a sum not exceeding £1, being the amount that each Member undertakes to contribute to the assets of a charity in the event of its being wound up while she, he or it is a Member of within one year after she, he or it ceases to be a Member, for:

- 1) Payment of the charity's debts and liabilities incurred before he, she or it ceases to be a Member;
- 2) Payment of the costs, charges and expenses of winding up; and
- 3) Adjustment of the rights of the contributories amongst themselves.

3. Income from Donations and Legacies

	2024	2024	2024	2023
	Unrestricted	Restricted	Total Funds	Total
	£	£	£	£
Donations	22,959	2,800	25,759	217,339
Other Fundraising and Donations	25,343	277,919	303,262	11,868
Sundry Income	89,317	-	89,317	102,139
	137,619	280,719	418,338	331,346

The 2023 total of £331,346 was split as £324,579 unrestricted and £6,767 restricted.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

4. Income from Charitable Activities	2024	2024	2024	2023
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Statutory Agencies:				
Department of Justice – Core	-	-	-	55,000
Department of Justice – NI Prison Service	62,990	-	62,990	31,120
Health & Social Care Board	222,660	336,448	559,108	489,577
Public Health Agency	1,150,167	696,759	1,846,926	1,690,987
Northern Health & Social Care Trust	62,400	-	62,400	70,200
Belfast Health & Social Care Trust	322,474	28,027	350,501	422,511
Western Health & Social Care Trust	1,185,015	-	1,185,015	1,125,701
South Eastern Health & Social Care Trust	723,843	-	723,843	648,248
Southern Trust	7,800	-	7,800	-
Education Authority	391,680	-	391,680	384,480
Northern Ireland Housing Executive	1,192,485	485,287	1,677,772	1,308,213
NIHE – Supporting People	-	2,750,302	2,750,302	2,812,718
Department for the Economy / European Social Fund	-	4,597	4,597	301,622
SEUPB	-	(15,439)	(15,439)	(51,582)
Tusla	-	6,493,857	6,493,857	6,263,590
HSE	-	1,777,402	1,777,402	1,839,160
Irish Youth Justice Service	-	756,610	756,610	730,710
Department of Children & Youth Affairs	1,953,796	211,560	2,165,356	2,047,789
Department for Communities	-	1,026,756	1,026,756	1,088,776
The Executive Office	-	220,910	220,910	179,269
National Lottery Community Funding	-	-	-	27,278
Community Foundation NI	-	174,279	174,279	207,306
Barnardos	8,600	-	8,600	10,250
Others	9,360	2,510	11,870	2,000
Bangor Alternatives NI	-	23,420	23,420	22,999
NISCC	16,713	138,643	155,356	153,316
UKSPF	-	321,915	321,915	-
Councils:				
Belfast City Council	-	47,232	47,232	47,464
Fermanagh & Omagh District Council	-	-	-	1,368
Limerick City Council	-	131,381	131,381	135,354

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
4. Income from Charitable Activities				
Other:				
Kildare County Council Grant	-	1,297	1,297	5,418
Gems NI Ltd	-	-	-	6,104
St Martins In The Fields	-	82,359	82,359	59,637
Premier Lotteries Ireland	-	18,770	18,770	17,426
Problem Gambling (Other)	4,332	46,769	51,101	71,803
Civil Service Charities Fund	-	-	-	17,144
Erasmus	-	19,739	19,739	20,191
British Red Cross	580	-	580	1,000
Homeless Connect	4,114	-	4,114	4,016
Voice of Young People in Care	-	-	-	525
NIACRO	-	20,060	20,060	4,585
T-Met	-	-	-	630
William A Cadbury Charitable Trust	-	-	-	30,000
Avenue Recycling	-	-	-	2,936
RSPB/Lough Erne Landscape Partnership	-	-	-	2,800
Victoria Homes Trust	-	-	-	2,000
The Albert Hunt Trust	-	-	-	5,000
Probation Board for Northern Ireland	-	-	-	2,278
Other Funders	62,964	33,471	96,435	17,895
	7,381,973	15,834,921	23,216,894	22,318,812

The 2023 total of £22,318,812 was split as £7,172,011 unrestricted and £15,146,801 restricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

5. Income from Other Trading Activities

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total Funds 2023 £
Client contribution	122,529	2,473	125,002	64,596
Gain/Loss on Exchange	-	-	-	-
Other	-	-	-	-
Total	122,529	2,473	125,002	64,596

The 2023 total of £64,596 was all unrestricted.

6. Other Income

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total Funds 2023 £
Gain/Loss on Disposals	-	-	-	-
Total	-	-	-	-

The 2023 total of £nil was all unrestricted.

7. Income from Investments

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total 2023 £
Bank Interest	1,030	-	1,030	147
	1,030	-	1,030	147

The 2023 total of £147 was all unrestricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

8. Expenditure on Charitable Activities	2024		2023	
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Staff Costs - Payroll	6,418,552	10,504,960	16,923,512	16,387,548
Staff Costs - Non Payroll	250,658	589,085	839,743	823,897
Direct Service User Costs	195,762	681,986	877,748	741,543
IT and Communications	766,571	317,075	1,083,646	703,744
Premises and Utilities	864,975	620,039	1,485,014	1,472,134
Training Costs	(3,769)	185,278	181,509	224,316
Fleet Costs	60,214	277,947	338,161	384,454
Overheads	427,671	296,775	724,446	670,678
Legal & Professional	296,806	40,879	337,685	431,900
Finance Costs	27,707	4,071	31,778	34,360
Depreciation	148,040	5,198	153,238	198,589
Governance	24,359	26,743	51,102	18,273
Other	-	-	-	307
	9,477,546	13,550,036	23,027,582	22,091,743

The cost of raising funds of £142,697 has been included within the various totals above.

The 2023 total of £22,091,743 was split as £9,288,851 unrestricted and £12,802,892 restricted.

9. Restricted Funds	Funds as at 01/04/2023	Incoming Resource	Resources Expended	Transfers	Funds as at 31/03/2024
	£	£	£	£	£
NIHE - Supporting People	477,836	2,750,303	(2,387,753)	(401,375)	439,011
Northern Ireland Housing Executive	111,109	485,286	(377,203)	(88,186)	131,006
Department for Communities	-	1,026,756	(947,634)	(79,122)	-
Department for the Economy/Extern Works	-	4,597	(2,117)	(2,480)	-
SEUPB	-	(15,439)	(407)	15,846	-
Tusla (NI Contract)	-	49,686	(30,381)	(19,305)	-
St Martin In The Fields	373	82,359	(70,072)	(11,537)	1,123
Belfast Health & Social Care Trust	21,566	28,027	(31,751)	(9,074)	8,768
Health & Social Care Board	18,762	336,448	(268,971)	(49,591)	36,648
Public Health Agency	(44,726)	696,758	(564,516)	(130,732)	(43,216)
The Ireland Funds	4,550	-	-	-	4,550
The Executive Office	(8,841)	220,910	(195,525)	(32,194)	(15,650)
Bangor Alternatives	9,849	23,420	(20,391)	(3,614)	9,264
Community Foundation NI	(39)	174,279	(145,659)	(36,724)	(8,143)
UKSPF	-	321,915	(274,316)	(47,822)	(223)
NIACRO	-	20,060	(16,961)	(3,099)	-
Other income (NI)	-	304,145	(261,311)	(6,948)	35,886
Belfast City Council	6,475	47,232	(47,232)	-	6,475
Tusla (ROI contracts)	900,440	6,444,171	(5,231,557)	(887,708)	1,225,346
Department of Justice (YDP)	-	756,610	(735,717)	(118,783)	(97,890)
Department of Justice (IFSS)	-	211,560	(172,149)	(39,411)	-
Department for the Economy / ESF	-	-	31,561	(31,561)	-
HSE	25,343	1,777,402	(1,469,320)	(286,445)	46,980
Limerick fundraising	1,457	-	-	-	1,457
Limerick County Council	22,519	131,381	(112,646)	(18,739)	22,515
Kildare County Council	2,182	1,297	(1,297)	-	2,182
Problem Gambling Ireland	2,554	65,539	(66,173)	(1,947)	(27)
Department of Children/EDIY	3,600	-	-	-	3,600
Erasmus	-	19,739	(9,638)	(10,101)	-
Other income (ROI)	3,283	12,519	(5,912)	(2,474)	7,416
JP McManus Capital Fund	246,359	-	(5,198)	-	241,161
NI Social Care Council	32,044	141,153	(129,790)	(19,997)	23,410
Moving Forward Moving On	(23,410)	-	-	-	(23,410)
Total	1,813,285	16,118,113	(13,550,036)	(2,323,123)	2,058,239

Restricted funds are those funds which have specific conditions attached to them as to how those are spent. Grant funding is classified as restricted funding where this is specified by the funder.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

10. Unrestricted Funds

	Unrestricted Funds as at 01/04/2023 £	Incoming Resource £	Resources Expended £	Exchange rate Gain/loss on Consolidation £	Transfers £	Unrestricted Funds as at 31/03/24 £
General Funds	4,064,162	7,624,251	(9,281,036)	(110,329)	1,162,944	3,459,992
Designated Capital Funds	3,453,487	18,900	(157,609)	-	-	3,314,778
Designated Critical Maintenance	-	-	-	-	529,722	529,722
Designated Prisoner Support Project	-	-	(50,827)	-	590,457	539,630
Designated Lease Exit Costs	-	-	-	-	40,000	40,000
Designated Revenue Funds	6,224	-	-	-	-	6,224
Total	7,523,873	7,643,151	(9,489,472)	(110,329)	2,323,123	7,890,346

Exchange loss on consolidation amounts to £110,329.

Unrestricted funds comprise “free reserves” which the company can expend at the discretion of the Directors to promote the objects of the charity. Unrestricted Designated Reserves comprise unrestricted funds designated for a particular purpose by the Directors. These are typically reserves relating to individual projects which remain designated to the individual programmes of activity.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

11. Analysis of net assets between funds

Fund balances at 31 March 2024 are represented by:

	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	3,786,845	-	3,786,845
Net Current Assets	4,103,501	2,058,239	6,161,740
Long Term Liabilities	-	-	-
Total Net Assets	7,890,346	2,058,239	9,948,585

12. Taxation

No provision for corporation taxation is required for the year ended 31 March 2024 (2022/23 - Nil).

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

13. Tangible fixed assets

	Brought forward 01/04/2023	Additions	Disposals	FX adjustments	Carried forward 31/03/24
Cost or Valuation	£	£	£	£	£
Long Leasehold and Freehold Property	5,033,589	-	-	(34,191)	4,999,398
Alterations to long leasehold and freehold premises	1,725,110	-	-	-	1,725,110
Fixtures & Fittings	796,853	18,900	-	(1,867)	813,886
Long-Life Equipment	545,071	-	-	(997)	544,074
Computer Equipment	1,179,407	-	-	(4,807)	1,174,600
Short Leasehold Improvements	338,170	-	-	(4,678)	333,492
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	447,531	-	-	(1,012)	446,519
Total	10,252,241	18,900	-	(47,552)	10,223,589
	Brought forward 01/04/2023	Depreciation Charge	Depreciation on Disposal	FX adjustments	Carried forward 31/03/24
Depreciation	£	£	£	£	£
Long Leasehold and Freehold Property	1,342,347	100,266	-	(1,820)	1,440,793
Alterations to long leasehold a freehold premises	1,549,034	29,246	-	-	1,578,280
Fixtures & Fittings	719,895	18,892	-	(1,806)	736,981
Long-Life Equipment	543,806	1,082	-	(896)	543,992
Computer Equipment	1,176,709	1,676	-	(4,807)	1,173,578
Short Leasehold Improvements	338,170	-	-	(4,678)	333,492
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	441,302	2,076	-	(1,012)	442,366
Total	6,297,773	153,238	-	(15,019)	6,435,992
	Brought forward 01/04/2023	Net Additions /Disposals	Net Depreciation on Disposal	FX adjustments	Carried forward 31/03/24
Net Book Value	£	£	£	£	£
Long Leasehold and Freehold Property	3,690,588	-	(100,266)	(32,371)	3,557,951
Alterations to long leasehold and freehold premises	176,076	-	(29,246)	-	146,830
Fixtures & Fittings	76,942	18,900	(18,892)	(61)	76,889
Long-Life Equipment	1,183	-	(1,082)	(101)	-
Computer Equipment	2,698	-	(1,676)	-	1,022
Short Leasehold Improvements	-	-	-	-	-
Leased Motor Vehicles	-	-	-	-	-
Motor Vehicles	6,229	-	(2,076)	-	4,153
Total	3,953,716	18,900	(153,238)	(32,533)	3,786,845

All tangible assets are held for direct charitable purposes.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

14. Intangible fixed assets

	Brought forward 01/04/2023	Additions	Disposals	Carried forward 31/03/2024
Cost or Valuation	£	£	£	£
Intangible Assets	187,111	-	-	187,111
Total	187,111	-	-	187,111

	Brought forward 01/04/2023	Depreciation Charge	Depreciation on Disposal	Carried forward 31/03/2024
Amortisation	£	£	£	£
Intangible Assets	187,111	-	-	187,111
Total	187,111	-	-	187,111

	Brought Forward 01/04/2023	Net Additions /Disposals	Net Depreciation on Disposals	Carried forward 31/03/2024
Net Book Value	£	£	£	£
Intangible Assets	-	-	-	-
Total	-	-	-	-

15. Debtors

	Group		Parent	
	2024	2023	2024	2023
	£	£	£	£
Sundry Debtors	2,465	1,956	-	-
Trade Debtors	1,341,296	1,499,692	2,150	60,520
Accrued Income	1,011,367	1,074,249	7,487	26,401
Prepayments	130,573	225,188	78,190	129,361
Amounts owed from Extern Ireland	-	-	123,631	1,697
	2,485,701	2,801,085	211,458	217,979

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

16. Creditors	Group		Parent	
	2024	2023	2024	2023
	£	£	£	£
Accruals and other creditors	1,012,538	1,072,822	319,774	116,619
Trade Creditors	202,951	246,086	57,865	32,784
Deferred Income	1,804,454	1,678,766	9,379	-
Tax and Social Security	382,693	303,700	44,782	45,544
Charity Bank loan for Extern Homes Project	-	8,638	-	-
Bank Term loan on Hydepark House	-	75,692	-	-
Amounts due to Extern Northern Ireland	-	-	338,526	474,573
	3,402,636	3,385,704	770,325	669,519

(i) Movement on deferred income

	Group		Parent	
	2024	2023	2024	2023
At Start of Year	1,678,766	1,247,313	-	140,000
Arising During Year	1,804,454	1,678,766	9,379	-
Applied During Year	(1,678,766)	(1,247,313)	-	(140,000)
At end of year	1,804,454	1,678,766	9,379	-

17. Creditors: Amounts falling due after more than one year

	Group		Parent	
	2024	2023	2024	2023
	£	£	£	£
Charity Bank loan for Extern Homes Project	-	299,295	-	-
Bank Term Loan on Hydepark House	-	77,442	-	-
	-	376,737	-	-

(i) Bank Term Repayments:

	Group		Parent	
	2024	2023	2024	2023
	£	£	£	£
Due within one year	-	84,330	-	-
In the second to fifth years inclusive	-	132,943	-	-
After 5 years	-	243,794	-	-
	-	461,067	-	-

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

18. Lease commitments

Annual commitments under non-cancellable operating leases are as follows:-

	2024		2023	
	Land & Buildings	Other	Land & Buildings	Other
Operating leases which expire within one year	320,204	6,582	380,012	2,954
In the Second to fifth years inclusive	217,835	86,952	123,266	102,515
	538,039	93,534	503,278	105,469

19. Analysis of Staff Costs, Trustee Remuneration and expenses, and cost of key management personnel

The average number of persons employed by the company (excluding Directors) during the year was as follows:

	2024	2023
	No.	No.
Number of staff		
Administrative/Support Service Staff	55	53
Project Staff	445	445
	500	498

	2024	2023
	£	£
Wages and Salaries	14,638,625	14,071,691
Social Security Costs	1,318,253	1,350,751
Other Pension & Health Insurance Costs	966,633	947,745
	16,923,511	16,370,187

Employee Emoluments	2024	2023
	No.	No.
£60,000 - £69,999	6	3
£70,000 - £79,999	4	4
£80,000 - £89,999	1	2
£90,000 - £99,999	-	-
£100,000 - £109,999	1	1
£100,000 - £119,999	-	-
£120,000 - £129,999	-	-
£130,000 - £139,999	-	-

The total employee benefits of the key management personnel of the Group was £521,000 (2022/23: £453,634)

No charity trustee received payment for professional or other services supplied to the Charity.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

20. Pension Scheme & Health Insurance

The company operates a defined contribution pension scheme administered through Royal London. The pension cost charge for the year represents contributions payable by the company to the fund and amounted to £966,633 (2023: £947,745).

At the year- end contributions amounting to £79,598 (2023: £97,042) were payable to the fund and are included in creditors.

21. Related Party Transactions

The company has availed itself of the exemption granted by Financial Reporting Standard 102 Section 33 not to disclose related party transactions with wholly owned subsidiaries. Consolidated accounts are separately prepared incorporating Extern Northern Ireland (Charity no.NIC105869), and Extern Ireland (Charity no.CHY15770), and accordingly the company has availed of the exemption in FRS 102 Section 33 not to disclose the transactions between these entities. The member companies in the group are committed to supporting group activities and liquidity across the island of Ireland.

23. Auditors' remuneration

Extern Group were charged £5,500 by Moore (N.I.) LLP for the Charity's statutory audit.

24. Reconciliation of net outgoing resources to net cash outflow from operating activities

	2024	2023
	£	£
Net income for the reporting period (as per the SOFA)	611,427	725,698
Depreciation on fixed assets	153,238	198,590
(Increase)/Decrease in Debtors	315,384	745,490
Increase/(Decrease) in Creditors	16,932	(758,311)
(Profit)/Loss on Disposal	(2,533)	(13,444)
Interest income	(1,030)	(147)
Interest charge	31,778	27,539
Loss on exchange	14,459	6,211
	<u>1,139,655</u>	<u>931,626</u>

25. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash at bank and in hand	7,078,675	6,344,798
Bank Loan	-	(461,067)
	<u>7,078,675</u>	<u>5,833,731</u>

Extern Group

Northern Ireland - Charity number 103226

Annual return

**Extern Group Consolidated
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2024**

**Company Registration Number: NI618684
Charity Registered with HMRC: NI00263
Charity Number: NIC103226**

**Extern Group Consolidated
Company Limited by Guarantee
Table of Contents
Year Ended 31 March 2024**

Reference and Administrative Details of the Charity	3
Trustees' Annual Report	4
Independent Auditor's Report to the Members	24
Consolidated Statement of Financial Activities	28
Company Statement of Financial Activities	29
Consolidated Statement of Financial Position	30
Company Statement of Financial Position	31
Consolidated Cash Flow Statement	32
Company Cash Flow Statement	33
Notes to the Financial Statements	34-51

**Extern Group Consolidated
Reference and Administrative
Details of the Charity
Year Ended 31 March 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Chair	Aideen D'Arcy (from 23 November 2023) Allen McCartney (retired 23 November 2023)
Other Directors	Ian McAvoy Stephen Leach Eavann Murphy Dr Joan Broder (appointed 1 January 2024) Paul Doran (appointed 1 January 2024) Stephen O'Boyle (appointed 23 December 2023) Jim Daly (resigned 23 November 2023)
Company Secretary	Colin Hayburn (from 23 November 2023) Stephen Leach (until 23 November 2023)
Management Team	Colin Hayburn, CEO Leslie Ann Scott, COO (from May 2023) Jonathan Carroll, Director of People and Organisational Development Pauline Flynn, Director of Finance and Corporate Services Sharon Hearty, Director of Policy and Development Deirdre O'Driscoll, Director of Services Rol
Principal Bankers	Bank of Ireland 1 Donegall Square South Belfast BT1 5LR
Principal Solicitors	Worthingtons Solicitors 24-38 Gordon Street Belfast BT1 2LG
Auditors	Moore NI Donegall House 7 Donegall Square North Belfast BT1 5GB
Registered Office	Hydepark House 3 McKinney Road Newtownabbey BT36 4PE
Company Reg. No.	NI618684
HMRC Charity No.	NI00263
Charity Commission No.	NIC103226

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

THE TRUSTEES ANNUAL REPORT

The Trustees present their report to accompany the Financial Accounts for the year ended 31 March 2024.

The Trustees confirm that the Annual Report and Financial Statements of the company's governing document, the Companies Act 2006, have been prepared in accordance with Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their account in accordance with FRS102.

Organisation Overview and Activities

Extern Northern Ireland is a Community & Voluntary organisation and our primary activity is to provide services commissioned by statutory organisations on behalf of the government. Extern walks shoulder to shoulder with some of the most marginalised people in society, delivering services to support their daily lives.

Since inception over 45 years ago, the core belief that another chance can change a life continues to underpin Extern's ethos to service delivery.

Our Vision

We aim to change lives and to support a socially just and inclusive society.

Our Mission

We will create opportunities and provide supports to enable people to meaningfully participate in society.

Extern Northern Ireland delivers services to support, house and engage adults, young people, families and children who are:

- Street homeless or facing homelessness
- Displaced from their country of origin
- Living with an offending past
- Dealing with alcohol and drug issues
- Living with the impact of suicide
- Dealing with mental health issues
- Members of the Traveller Community
- Engaging in alternative education and employability supports
- Looked After Children

During 2023, the organisation operated with an interim 1-year Strategy led by its new CEO (in post February 2023).

Extern has begun to explore becoming a Trauma Informed Organisation and will formally launch this goal in its new 5-year Strategy, Vision 2030, to be launched in April 2025.

In partnership with the PHA, Extern will extend the existing Needle Syringe Exchange Service (NSES) to an enhanced NSES in Autumn of 2024.

Through funding from RTE Toy Show, Extern established the first Barista Academy for young refugees in Northern Ireland as an extension of its Refugee Support Service. This new initiative meets a growing need to increase educational attainment and access to employment.

Extern Ireland delivers services to support family unity and to empower positive change across 22 counties in Ireland supporting families, young people, people with intellectual disabilities and minority communities.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

CORPORATE STRUCTURE

Extern Group is the parent company of Extern Northern Ireland and Extern Ireland. It provides strategic direction, governance and compliance functions for Extern Northern Ireland and Extern Ireland. The services of Extern are provided by Extern Northern Ireland and Extern Ireland in their respective jurisdictions.

SERVICE DELIVERY

Extern Group is the parent company and services are delivered by the subsidiary companies, Extern Northern Ireland and Extern Ireland.

Extern Northern Ireland Services

Extern Northern Ireland provides a range of services to adults who are homeless or at risk of homelessness; who are returning to the community following a custodial sentence; who are deemed at risk of offending or causing harm and require intensive monitoring and support; and who require low threshold support with alcohol and/or drug addictions. These services are provided at various locations throughout Northern Ireland.

ACTIVITY REVIEW 2023-24

Drug, Alcohol and Mental Health Services

Offering services to those who require low threshold support with alcohol and/or drug problems or Mental Health support. These services are provided at various locations throughout Northern Ireland.

The nature of the services are further outlined below.

Alcohol Housing Support is funded through the Public Health Agency (PHA). The team uses an assertive outreach approach to engage with adults who are at risk of homelessness because of problematic alcohol use. The aim is to prevent tenancy breakdown/prevent homelessness and reduce alcohol use to improve health and wellbeing.

Community Needle Exchange is funded by the PHA. The service provides both static and outreach needle exchange in Belfast city centre. The community-based Needle Syringe Exchange Service (NSES) is the first to be delivered by the C&V sector in NI, a new premises for extended services will open in Autumn 2024. This is an exciting development for the PHA and Extern and the new service will be an enhanced needle exchange in Northern Ireland which will include new service initiatives such as Hep C screening, one to one and group work sessions, health clinics, wound care, and mental health support. Many of these new additions will be possible due to the continuum of care provided by Extern services, including the crisis service, Street Injecting Support Service (SISS), Multi-Disciplinary Homeless Support Team (MDHST), Complex Lives and hopefully Extern Homes.

BDACT Connections is funded by the PHA. It is the operational arm of the Belfast Drug and Alcohol Coordination Team (BDACT) and delivers against the Belfast DACT (Drug and Alcohol Connections Teams) action plan, delivering training to local groups and communities and developing initiatives and interventions in line with strategic plans to address drug and alcohol issues at a general population level. The project also undertakes health-based initiatives such as Dry January, by arranging awareness events across the city highlighting the benefits of harm reduction and healthy alternatives to alcohol and drug use. Their community training role is in addition to information sharing and the development of materials which local voluntary/ statutory agencies can use to reduce community harms.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Complex Lives Intensive Support Workers consists of two staff members recruited in March 2023 to support the Belfast City Council led Complex Lives initiative. The staff are aligned with Criminal Justice Floating Support and the Street Injecting Support Service (SISS) to intensively support those with complex needs who are currently homeless in Belfast city centre. The pilot involves significant multiagency support across several programmes aimed at providing access to services such as health, wellbeing, and social and financial services with the aim of accessing and maintaining accommodation. Extern is also part of the Complex Lives Multiagency Steering Group and CEO Advisory Group.

Community Crisis Intervention Service (CCIS) is funded through the Mental Health Support Fund from the DoH. It was successfully retendered in 2021 and secured three-year funding from the DoH via Community Foundation NI. The team support those in crisis from Thursday to Sunday evenings inclusive and has recently expanded its remit to include therapeutic and brief interventions in response to identified need in the community. The Extern team also deliver wellness supports such as the walk and talk group which links local people into their community.

Communities In Transition – Shankill is funded by The Executive Office (TEO) and is aimed at improving mental health and wellbeing in specific communities that have a history of paramilitary control and influence. The project develops localised initiatives identified by individuals and groups in the community; to improve awareness of mental health and addiction issues and promote resilience. The project also trains local Community Champions to support them in their areas and is responsive to delivering interventions unique to the locality. In addition, the project runs campaigns highlighting issues around mental ill-health and substance use and develops community access guides to support signposting and self-advocacy.

Communities In Transition – Larne and Carrick is a similar project to the Shankill initiative under the same funder. It delivers localised plans, interventions and supports to improve mental wellbeing and reduce the impact of substance use issues. The project covers a large geographical area and works closely with existing community representatives and programmes to ensure effective in-reach into the community.

Drug Accommodation Support Programme (DASP) is funded through the PHA. This is a multiagency initiative with a 'Harm Support and Reduction' ethos to support People Who Inject Drugs (PWID) and who experience homelessness, to stabilise their use through accessing temporary supported accommodation. The specialist DASP worker liaises closely with hostel staff and local statutory and C&V agencies to advocate for clients who need access to treatment and support. The multi-agency steering group, including NI Housing Executive, PSNI, Public Prosecution Service, Supporting People, Homeless Connect and voluntary hostel providers developed the protocol for this project with the aim of reducing drug related deaths amongst the homeless population.

Extern Harm Reduction Training is primarily funded through the PHA although the Extern specialist team facilitate ad hoc sessions as requested by external providers/agencies. Initially the training on offer was specific to Naloxone administration and supply alongside Train the Trainer sessions for organisations to share with their own staff in the event of a suspected opiate overdose. Legislation regarding the expansion of individuals and professionals who can make a supply of Naloxone is due to change in 2024 and this has increased the number of sessions contracted by the PHA. Other sessions developed by the manager include safer injection, needle exchange and street drugs awareness which have all been devised in response to requests from sector partners who require specialist knowledge. This service will be included in the PHA workforce development tender opening in October 2024.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Family Support and Suicide Prevention Response Services and Crisis Response (Crisis Team) work with service users to address suicidal ideation using accredited and evidence-based interventions to reduce immediate crisis and identify individualised safety plans. 1-1 therapeutic sessions are also offered to clients to address the situational stressors and triggers which impact negatively on mental health. Referrals are accepted from any individual including BHSCT Mental Health Liaison staff and the Primary Care Mental Health teams in Belfast. The service also offers community in-reach to families bereaved through suicide and provides training to local networks around mental health and suicide awareness.

Low Threshold Services are currently delivered within the Northern and Southern Health & Social Care Trust areas. The overall aim is to assist individuals to reduce their risk of alcohol and/or drug use by providing support that best meets their individual needs (including needle exchange) within the home and community settings. The service offers an open referral process to individuals who continue to use substances and alcohol and has a high threshold in terms of supporting those who often experience significant chaos in their pattern of use. These services are now contracted until March 2025.

Reach Out is a team funded by the Department for Communities (DfC) and works across West Belfast to target areas of community deprivation by improving mental wellbeing and access to services. Targeted training, complimentary therapies, wellness calendar, drop-in clinics and awareness initiatives are delivered to local individuals, communities, and schools to address issues such as suicidal ideation, self-harm, and alcohol/drug misuse. Through additional funding the team invested in developing the services space to be a trauma informed safe space for the client group and improving engagement.

SISS Social Worker The Street Injecting Support Service worker is funded through a private anonymous donor and works alongside the SISS team to engage and support young people aged 17-25 who are using drugs problematically. The social worker uses person-centred practice to assess the needs of each client to promote access to necessary health and social care services to improve outcomes and reduce drug related harm. Multi-agency partnership working is fundamental to this role which aims to reduce the impact of substance use and increase stability in young people's lives.

Street Injectors Support Service (SISS) is funded through the PHA and Belfast Policing and Community Safety Partnership. Experienced staff with specialist training assertively engage people who inject drugs (PWID) in Belfast city centre, many of whom are also experiencing homelessness, sofa-surfing or rough sleeping. The service also includes collection and disposal of inappropriately discarded injecting equipment and educates clients on how to safely dispose of used needles. Many of the individuals the team support requires signposting to additional support services as they do not engage with any other services and as a result they are often physically unwell and require primary care involvement. This service saves lives and the staff team respond to opiate overdose situations in the city centre on request using Naloxone and CPR while waiting for NIAS response. Engaging with local businesses and stakeholders in the city centre is another important aspect of the service with the aim of reducing stigma, keeping channels of communication open and improving understanding of the issues experienced by the client group.

Step 2 Northern Trust is funded through the PHA and targets those across the Northern Trust area who have insight into their increased use of substance and alcohol use and require support to reduce this. The service uses a counselling led model including brief and psychotherapeutic interventions to examine the reasons for use and introduce more positive coping strategies alongside relapse prevention and signposting/ onward referrals. The service is designed to support the step up/ step down approach which means clients can access additional support from the Low Threshold Team if required. The service also offers structured family interventions for family members, carers etc., who are impacted by a loved one's alcohol/drug use.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Step 2 Southern Trust Partnership is funded through the PHA. Extern are part of a three-Organisation partnership (Ascertainment, Dunlewey) delivering this service across the Southern Trust region. The service was extended until March 2025 with similar goals as the Northern Trust service, and the project aims to reduce harm for those using substances at a mild to moderate level. The partnership approach in this Trust area has been a positive experience due to the collaboration across agencies.

Communities Services

Extern provides a range of services to adults and families. These include homelessness, housing, and refugee support. The nature of the services is further outlined below:

Afghan Resettlement Scheme (ARAP/ACAS) is funded by DfC. This service provides Key Workers to support families in their transition to their new homes. Staff are there to offer a wrap-around service for families, children, young adults, and adults for each of the new groups of refugees and to continue to provide ongoing support to existing families where local services are not available. Staff also advocate on behalf of families and individuals with statutory services as appropriate.

Barista Academy is a new initiative funded by Community Foundation Northern Ireland through the RTE Toy Show Grants Programme. Working with 50 young refugees and/or asylum-seeking individuals, the program blends barista training, practical work experience and personalised mentoring to empower young people with vital skills and confidence for in the NI job market.

The Homeless Traveller Project has been operating since January 2017. This project provides intensive support to members of the Traveller community, both individuals and families, in relation to housing and homelessness, tenancy sustainment and link-up with statutory health and social care services around multi-complex needs (including, for example, offending, mental health, family and childcare issues, addiction and physical health etc.). This project operates on a multi-agency collaborative model and is part of the Traveller Support Network for Greater Belfast.

Complex Floating Support (CFS) is funded by NI Housing Executive (Supporting People). The service aims to offer support to those with multiple complex needs to maintain their tenancy. The team operates across a continuum of support, to those who are homeless, or at risk of homelessness and have complex needs. The role of prevention, assessment and access, crisis intervention and sustainment services are all essential to maximise the likelihood of successful settlement into tenancy and to prevent the continual cycle of in and out of homelessness.

Dismas House is funded through Supporting People. It is a 14-bed unit providing PBNI Approved Accommodation, supervision, monitoring, and support to a range of service users who have been assessed under statutory frameworks as being of medium to high risk of reoffending, until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

The Innis Centre is funded through Supporting People. It is a purpose built 20-bed unit providing PBNI Approved Accommodation, supervision, monitoring, and support to a range of service users who have been assessed under statutory frameworks as being of medium to high risk of reoffending, until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

MUST Hostel (Mid Ulster and South Tyrone) is funded by Supporting People. It offers accommodation, support and help tailored to the specific needs of single men and women aged between 18-65 who are homeless. The hostel aims to deliver a modern supported housing service which is flexible and has a holistic approach to the individual to meet the needs of the people we support. The hostel has 20 beds including provision to risk manage and support those who are subject to supervision under licenses or other restrictions within PBNI's Approved Premises arrangements.

Ormeau Centre Hostel is funded by Supporting People and has been operating since 1978. The Centre provides 29 direct access emergency accommodation for men and women experiencing homelessness. The centre provides an open, non-judgemental referral policy and is aimed at removing the barriers to accessing support, tackling street homelessness, and combating social exclusion. The majority of those who come to the Ormeau Centre have been homeless for some time or have been living on the street. Many are experiencing difficulty with their mental health, substance abuse and/or physical wellbeing. All have experienced a crisis at some point in their lives that has led to them losing the family, friends, or local community networks that we all rely on in times of trouble. Within their 29 beds, up to 13 of these are allocated to service users who are actively injecting drugs and who are managed and supported within the DASP protocol. In July 2024 Ormeau Centre, in partnership with the PHA, established an onsite needle exchange facility to provide out of hours support to these service users in relation to safer injecting and the reduction of blood borne viruses.

Dispersed Outreach Teams (including Farget, Enniskillen, Newcastle, Mid-Ulster, South-East, North Down and Ards) provides intensive support to individuals who have a range of complex needs and vulnerabilities from geographical areas. These teams are multi-skilled in both engaging with 'difficult to reach' individuals and in identifying reflective and holistic supports. The teams aim to achieve positive outcomes with clients, including tenancy sustainment, management and support systems and mental health and physical health and wellbeing supports.

Extern Homes has been operating since March 2017. The Extern Homes project has been created to move people from homelessness into homes. We currently have ten properties which are let to tenants. A third of tenant's progress into employment and/or education and zero return to homelessness. Extern Homes provides two-year tenancies/licence agreements for people who are homeless, and the supports required to sustain life in the community. The project focuses on making the transition from homelessness to becoming a tenant a positive, affordable, and comfortable experience.

Extern Homes offers tenants:

- Quality, affordable, and supported accommodation
- A chance to move into the private rented sector
- A two-year tenancy/licence agreement followed by a rolling monthly agreement.

Floating Support Services (Criminal Justice) deliver a flexible and responsive service for medium to high-risk service users with an offending history living in the community. The service is funded by Supporting People and aims to support individuals to make the transition from prison to community and to secure and maintain accommodation. This service supports individuals with substance use issues, mental health issues, integration, reduced socialisation and most importantly helps to reduce the risk of re-offending. Interventions are based on the Good Lives Model, building on the individual's strengths and needs.

Frontline Network Counselling was established in January 2022. The project provides counselling services to support individuals within Extern's homelessness services. The service supports individuals to maintain positive mental health, counter social isolation, avoid further offending and manage and sustain their own accommodation.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Homes for Ukraine is funded by the DfC. This is a scheme that provides an opportunity for people from Ukraine who may not have family ties, to be sponsored to come to the UK by individuals, businesses, or community organisations. As a delivery partner, Extern are responsible for completing several screening checks to assess the suitability of a host application prior to the guest's arrival. This includes screening the accommodation for adequate space, privacy and health and safety. Extern will also process safeguarding checks in the form of Access NI and HSC checks (vis HSC Trusts). Finally, Extern also completes a follow-up visit to confirm safe arrival and that people have settled into host accommodation.

Multi-Disciplinary Homeless Support Team (MDHST) is jointly funded by NI Housing Executive and Belfast Health and Social Care Trust. This service offers support to people who are homeless, or at risk of homelessness and have additional complex needs relating to diagnosed and undiagnosed mental health issues, substance misuse, physical health issues, offending backgrounds, learning disabilities and family issues. MDHST works in partnership with NI Housing Executive, Belfast Health & Social Care Trust, and other voluntary sector organisations to support individuals and families to access and sustain appropriate temporary accommodation and to access mainstream health and social care services. It works collaboratively with statutory and voluntary agencies and regularly convenes case strategy meetings. The team advocates on behalf of service users and facilitates pathways and channels of communication between statutory and voluntary agencies to improve access to healthcare. This multi-agency approach enables a coordinated and holistic approach to supporting individuals and families with multiple needs.

Northern Ireland Refugee Resettlement Service is funded by the DfC. This service has been operating since December 2015. Extern Northern Ireland is one of three main delivery partners in the provision of specialised resettlement support to individuals and families arriving under the UK Vulnerable Persons Relocation Scheme (VPRS). The service provides key workers to support individuals and their families arriving under the Scheme. Staff work intensively with individuals and families from their point of arrival, as they transition to their new home and resettle in their local communities. Additional supports include a holistic assessment of needs, practical support and link-up with statutory services to help families resettle in NI. Staff are based in Derry/Londonderry, Greater Belfast, and the Armagh, Banbridge and Craigavon council areas.

Refugee Floating Support is funded by NI Housing Executive (Supporting People) and has been operating since 2013. It works intensively with refugees during the 28-day notice period given to move out of National Asylum Support Service (NASS) accommodation and provides medium to long-term specialist and practical support and advice to resettle in the community. This ongoing intensive, comprehensive, one to one support includes, but is not limited to, housing, benefits/financial and budgetary management, health, education, legal status, training and employment, family reunification and community integration. The service aims to prevent homelessness and to maintain tenancies by directly supporting individuals who have housing issues and practical problems settling into the local community. The service works across the community and has existing networks with a range of other refugee and asylum support organisations. The team is an active participant in the Migrant Forum, the Refugee and Asylum Forum and the NI Asylum Stakeholders Forum.

SAIL Project (Supported Adults for Independent Living) is funded by Supporting People. The service was established by our MUST Hostel in Cookstown, to provide floating support with the aim of enabling people to move on from the hostel and live independently within the community and to help people sustain their tenancies.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Prisoner Support Project is a partnership programme established and funded by Extern and the DOJ. This programme is in the 2-year pilot stage, having gone live in January 2024. The programme is for individuals who have been subject to short custodial sentences and who are not otherwise supported by PBNI or adherence to court ordered license. With a particular focus on Mental Health and Addiction issues, this 2 stage programme engages service users prior to their release from prison, in the implementation of the “Let’s Talk” programme which is based on Tony Ward’s Good Lives model and which focuses on the different aspects of life that an individual needs to thrive and to avoid reoffending. Following completion of the programme, service users receive continued support, via a warm handover, from a social worker in the community who will work with them for a period of 6 months following release.

Young People and Families

Extern’s Young People and Families services are operational from bases across Belfast, Newtownards, Lisburn, Newtownabbey, Derry/Londonderry, Enniskillen, Omagh and Strabane.

The nature of the services is further outlined below:

Early Years/Passport service is funded by WHSCT. This service is a community group-based programme for young people aged 8-12 years across the Western Trust area who are experiencing difficulties within the home, school, and the community, or who are assessed as being a ‘child in need’.

Independent Visitors is funded by the WHSCT. This service provides one-to-one support for children and young people who are in care or have had experience with the Trust’s care support services. The role of the Independent Visitor is to ‘assist, advise and befriend’ through building positive and supportive relationships with individuals, independent of the Trust.

Intensive Support Fostering is an integrated approach between Social Services and Children Looked After Therapeutic Services. It supports a minimum of eight specialist foster placements within the South-Eastern and Belfast Trusts. The programme involves recruiting and training a minimum of eight specialist foster families who will be trained in the Model of Attachment Practice and be supported by a team comprising social workers and therapeutic services.

Janus Youth Support is funded by the SEHSCT. The team works intensively on a one-to-one basis with young people aged 10-17 years who are living in the community or within the care system, whose behaviour is challenging, posing a risk to either themselves or others. Individually tailored support programmes are developed in response to the needs of the young people to support them to remain at home or at the lowest level within the care system. The project is aimed at young people’s social functioning, community inclusion and family relationships.

Linx Ards and Lisburn is funded by SEHSCT. This service is a community-based programme which builds upon the strengths of young people aged 13-17 and their families to encourage healthy development, safety, stability, and a positive future. The Linx team help young people, and their parents/carers improve their relationships and support parents to help their children develop confidence and resilience. Linx seeks to reduce the likelihood of family breakdown and help young people to remain in their home, school, and local communities.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Children Looked After (CLA) Mentoring Support Service is funded by the SPPG. The service operates across Northern Ireland and offers a bespoke and task-focused model of mentoring. The service is available to young people aged 10-18 residing in a care placement or who have prior experience of care placement. The service offers a range of supports, tailored to the needs of each young person, to enable effective outcomes. Mentoring supports are provided for a range of issues, including improving self-confidence/self-esteem, social inclusion, education, and employment and improving personal relationships.

Moving Forward Moving on is funded by UK Shared Prosperity Fund. This is a transitional mentoring support service for people aged 16+ transitioning into further education, training, or employment. It works with 130+ individuals per year and has a partnership agreement with Business in the Community who provide direct links to employers and support with applications, CVs, and interview techniques.

Pathways is funded by the Education Authority. This is an alternative education programme that works with young people aged 14-16 years who are at risk of being excluded from mainstream education and who may be at risk of offending or entering care or custody. Pathways provides a full-time alternative education programme, five days a week, delivering 190 hours of support. Many young people attending Pathways are presenting with SEBD (social, emotional, behavioural difficulties) and more often undiagnosed additional learning needs, so staff have been inventive in both delivery and programme development. Personal development programmes include mental health awareness, alcohol, drugs, sexual health, cultural diversity, homelessness, and mindfulness.

Positive Futures is funded through a private Trust Fund and employs two part-time peer mentors with lived experience to provide mentoring peer support to 60 young people per year through the delivery of OCN qualifications in Peer Mentoring and Personal Development.

Raising Aspirations North Down (DARE Programme) is now entering its third year. It is funded through Communities in Transition and Extern partners with Alternative NI to work with young people in primary and secondary schools in the Bangor area to raise educational aspirations.

Strength 2 Strength is funded by the SPPG and is a community-based intervention provided to children aged 8-13 and their families within the Western Trust area who are assessed as being 'in need' and where the children are at risk of offending and antisocial behaviour.

Time Out offers respite, safety and support to young people aged 8-17 years and their families at Extern respite facilities at Kinnahalla, Co Down and Roscor, Co Fermanagh. The service is contracted by four of the five Health Trusts within the NI and Tusla, the Child and Family Agency in the Republic of Ireland. The programme works in partnership with social workers and responds to crisis, offering a sanctuary for young people who need time in a safe place where they can build on their strengths and develop confidence and self-esteem to address a range of issues for managing life challenges.

Youth Engagement Service is funded by the PHA. This service is based in Belfast and North Down (Bangor). Both projects offer a safe, social environment for young people aged 11-25 to explore, learn and develop their emotional well-being through the provision of an advice and signposting service on issues such as:

- Drug and alcohol use
- Low self-esteem
- Poor mental health
- Training and education
- Bullying

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Work is based in schools, community settings and youth focused centres, but both also operate on a drop-in basis during the week.

Youth Support is funded by WHSCT. This service provides community-based support in a group setting to young people aged 10-17 years. These young people are at medium to high risk of their current care placement breaking down and being received into residential or custodial care, or they can also be assessed as being a 'child in need.'

Extern Ireland Services

Family Support Services

Time Out offers immediate crisis response for young people and families when home placements are at risk of breaking down. It also provides planned respite to ensure regular breaks for families and young people experiencing challenges at home or in the community. During these times, staff work with young people to help them develop specific skills related to behaviour, life skills, and self-management. The demand for this service has increased throughout the year, sometimes needing longer or more frequent interventions than the usual four-day breaks. Extern utilises several of its short stay respite centres across the island for these breaks.

Janus provides intensive, one-on-one support for young people when home or foster placements are at risk of breaking down. This service includes planned respite to ensure regular breaks, supporting the wider family unit. An individualised intervention package is developed with the young person and the referring agent to address identified risk behaviours and support the development of positive social, emotional, educational, and physical skills. The primary focus is to help the young person stay within the family setting and avoid entering care. Janus services are available in various regions across Ireland, including Dublin, Cavan/Monaghan, Kildare, Wicklow, Louth, Meath, Galway, Roscommon, the Midlands, Limerick, Clare, and Tipperary.

Youth Support offers a group-based approach to help service users develop pro-social skills. It focuses on participation, group conflict resolution, and cooperation. Issue-based group work sessions help young people identify and reduce risk-taking behaviours. Group respite overnights promote the development of independent skills and provide new learning opportunities. Individual sessions are also available to address specific needs. This service, offered to young people aged 9-14, involves parents to agree on interventions and review progress, and it is delivered in Dublin City North.

Intensive Home Support Service (IHSS) provides intensive home support to families with the aim of keeping children and young people safely in the family home or foster care. This service targets families with significant child protection issues where children are at risk of being taken into care. Referred by Tusla, these families often face complex challenges, including abuse, addiction, mental health issues, criminality, poor attachment, and inadequate parenting capacity. IHSS supports families with children ranging from pre-school age to adolescence in North Dublin, Kildare, and Wicklow.

Youth Justice Services

Bail Supervision Scheme (BSS) uses Multisystemic Therapy (MST) as an alternative to remand for young people up to 17 years old, referred by the Children's Court. Funded by the Department of Justice, BSS has been extended to include a Janus Justice worker for those excluded by MST criteria due to the absence of a stable family home. Extern delivers BSS in Dublin, Limerick, and Cork.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Janus Justice provides intensive support to young people (12-17 years) and young Adults (18-23 years) escalating through the Youth Justice System or assigned a Probation Officer. Referrals come from Juvenile Liaison/Probation Officers. The service focuses on diversional activities and personal development to reduce reoffending and enhance community safety. It operates in Limerick under the “Harder to Reach” element of the YDP Services.

Garda Youth Diversion Project (GYDP) offers early intervention and diversionary activities to young people identified by Garda Juvenile Liaison Officers due to antisocial or criminal behaviour. This project aims to reduce reoffending and enhance community safety through diversional activities and personal development.

Intensive Family Support Service (IFSS) provides intensive home support to families with the aim of keeping children and young people safely in the family home or foster care. This service targets families with significant issues where children are at risk of being influenced by criminality. Families often face complex challenges, including abuse, addiction, mental health issues, criminality, poor attachment, and inadequate parenting capacity. The model is designed to combine a family support and community development approach to service delivery.

Minority Communities

Traveller Primary Health Care supports Traveller community members by providing health information and training. The programme aims to improve physical and mental health outcomes for the Traveller population. Projects operate in both Cavan and Meath.

Addiction Support Services

Problem Gambling aims to prevent and minimise gambling-related harm in Ireland. The project advocates for effective gambling legislation and regulation, promoting responsible gambling. The project provides free online counselling and helpline services to anyone impacted by gambling harm on the island of Ireland.

Intellectual Disability Services

Extern Outreach Support Service (EOSS) works with individuals with intellectual disabilities, helping them participate in community life, develop social and interpersonal skills, and reduce social marginalisation. The service provides tailored individual support plans for each user and offers important respite and support to families.

Extern Disability Respite Service (EDRS) aims to prevent individuals from entering care by supporting those whose home placements are at risk of breaking down or who need additional assistance to develop new skills for a better quality of life. The service also offers essential respite for individuals and their families. Utilising a social care model, EDRS introduces a variety of programmes that help individuals develop skills in independent living, effective communication, and behaviour management.

In partnership with the HSE’s Disability Services and the families of our service users, EDRS works with individuals with disabilities and/or autism who may struggle to integrate into traditional social, educational, or community systems. The goal is to promote a positive home environment, thereby supporting home placements and reducing the risk of long-term residential care. The service emphasises person-centred care, community inclusion, and active citizenship. Regular assessments ensure that the needs of service users are met, and progress is continuously monitored.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

GOVERNANCE, MANAGEMENT AND FINANCE

The company is governed by a Board of up to nine Trustees. The Board meets at least four times during the financial year with additional meetings called if necessary. The Board is supported by the Extern Group Board Sub-committee structure which includes the Innovation and Development Committee (until August 2023), Audit and Risk Committee and Nominations and Remuneration Committee. Each committee makes recommendations to the Board for the latter's review and consideration for approval.

Board Trustees do not receive any remuneration in respect of their services to the charity. Receipted expenses are reimbursed when incurred. The Trustees, who are non-executive, represent a diverse range of relevant experience including finance, legal, criminal justice, housing, health, children services, business, research and mental health.

The Board delegates the day-to-day management of the company to the Strategic Leadership Team. This team comprises of the Chief Executive Officer (CEO) and five executive directors – Director of Services NI, Director of Services RoI, Director of Innovation and Development, Director of People and Organisational Development and Director of Finance and Corporate Services. Neither the CEO nor any of the executive directors are registered Directors of the Board.

From time-to-time urgent decisions on matters not reserved for the Board many need to be taken between scheduled Board Meetings. In such circumstances, the Chair of Extern Group in consultation with other Board members has the authority to deal with such matters. In all circumstances, decisions will be formally recorded and reported to the Board. This is in accordance with the Boards' Scheme of Delegation.

Constitution

Extern Group is a charity which is constituted under the Companies Act 2006, as a Company Limited by Guarantee. The company's governing document is the Memorandum and Articles of Association.

Trustees' Interests

No Trustee, in the current year, had any interest in any contract undertaken by the organisation.

Going Concern

The Trustees believe that there are no material uncertainties that cast significant doubt about the company's ability to continue as a going concern and the financial statements have been prepared on this basis. The company is supported by two subsidiary companies and the consolidated accounts show a satisfactory reserves position and performance in the current year.

Appointment of (Trustee) Directors

As set out in the Memorandum and Articles of Association, the Chair of Extern Group is appointed annually by Trustees. The appointment to the Chair cannot normally be for more than six consecutive years.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

The appointment of new Trustees is confirmed by election at the following AGM. Trustees may serve a maximum of nine years. There is a policy of retirement by rotation to ensure that the Board is continually rejuvenated. The Board also considers succession planning to ensure continued expertise when its most experienced members step down.

Director Induction and Training

New Board members undergo an orientation period with the Group Chair and CEO to brief them on their legal obligations under company law, to go through the Memorandum and Articles of Association, the Board make-up, decision making processes, the business plan, the recent financial performance of the charity, current programmes and projects, the most recent annual reports and information on staff and volunteers.

All Trustees are encouraged to be familiar with Extern's range of programmes and may take a special interest in some, depending on their expertise and location. Trustees are encouraged to attend external and internal training events which will facilitate the undertaking of their role.

Conflict of Interest

New Trustees are requested to sign up to the Board's Code of Conduct and are also required to complete and sign a Conflict-of-Interest document, declaring any conflicts that either currently exist or may materialise during their term on the Board. All Trustees are requested to submit an annual Declaration of Interest form and to resubmit should their circumstances change during the year, in line with the Boards' Conflict of Interest Policy. Conflicts of interest and declarations of loyalty are included as a standing agenda item for all committee/board meetings. Trustees who declare a conflict of interest at the start of the meeting are obliged to leave the meeting before the relevant agenda item is discussed.

Fixed Assets

The Trustees are of the opinion that the market value of interests in land and buildings as at the end of the period exceeded that the amount in the balance sheet, but they have sought to reflect the excess in the financial statements, given the economic environment at present.

Principal Risks and Uncertainties

The principal risks facing Extern Group relate to the safeguarding of its services to clients, which the company manages through the deployment of appropriately qualified and trained staff led by the Head of Safeguarding and Head of Quality and Audit personnel and use of appropriate policies and standards. The main uncertainty facing Extern Group relates to the funding environment in which the company operates.

Holding and Subsidiary Companies

Extern Northern Ireland was established in 1978 to administer services in Northern Ireland. Extern Ireland as established in 2004 to administer services in the Republic of Ireland. New governance arrangements took effect from 1 July 2014 whereby both companies became subsidiaries of the new holding company, Extern Group.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Organisation

Objectives

The main objective of the company is:

To promote, support or carry on, either alone or in cooperation with any other body, authority or person, community based and other services, projects or schemes which aim to minimise the risks and/or prevent the occurrence of:

- Family breakdown
- Exclusion from communities
- Placement in statutory care, private residential or fostering services
- Exclusion from mainstream education services
- Admission to young offender centres
- Imprisonment
- Homelessness
- Offending and re-offending
- Long-term dependency on statutory care and support services
- Substance abuse
- Harm to the public

Organisation Management

Extern has established a fit for purpose organisation model to enable it to achieve its Vision and Mission through the delivery of its services. The major risks associated with the provision of services is the safeguarding of service users and social care workers. Extern manages these risks through:

- A safeguarding statement for every service project
- Social Care practice and management skills of its employees
- Capacity to provide full compliant commissioned services
- A Head of Safeguarding
- A Head of Quality and Audit

In addition, Extern Group uses its corporate and business planning processes to identify corporate and business risks and to identify appropriate management action to mitigate these risks. A key element of this approach to risk management is the regular and evidence-based assessment of the going concern status of the company. The Trustees receive an annual statement of assurance re going concern each year.

Future Plans and Developments

Extern continues to engage with its funding commissioners on the presenting needs of the families and children, young people and adults who engage our services and in partnership.

Extern is in the middle of developing its new 5-year Strategy for launch in April 2025. The CEO and Strategic Leadership Team will continue to engage with all stakeholders: staff, commissioners and service users, on the development of this plan.

As a community and voluntary organisation, our services are trauma aware, and we continue to be committed to meeting the ever-changing needs of our service users without judgement.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Employee Involvement

The company operates a framework for employee information and consultation which complies with the requirements of the Information and Consultation of Employee Regulations 2004. During the year, the policy of providing information about the company has been continued through the communication framework. Regular meetings are held between local management and employees to allow a free flow of information and ideas.

Central Support Services

The delivery of services is supported by central support services from Extern Group to the subsidiary companies under the terms of a Service Level Agreement. These are wide ranging and include the following:

Support function	Services inclusive of:
Financial Services	Transaction processing; payroll services; pensions administration; budget build; service costings and tender bids; management and financial accounting and reporting; grant applications; funding claims, contracts management; statutory reporting; business assurance checks controls and balances.
IT & Telecommunications	IT support; IT hardware; systems software; telecoms and communication networks; cyber security and other protective measures
Estates, Fleet and Central Procurement	Estates and lease management; fleet management; health & safety management and assurance; central supplier tendering and supplier contract management; insurance placement, management and claims administration
Human Resources & Staff Development	Recruitment, vetting, registration and staff induction processes; staff development programmes; advice, guidance and assistance on all aspects of personnel and human resources management;
Training & Practice Development	Mandatory & specialist training of all personnel; practice support and professional development for social care workers and social workers for internal staff; practice support & professional development services to voluntary sector social care providers.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Executive & Business Supports	Senior management services; public & stakeholder relationship management; Internal & external communications management including management of communication systems and networks; funding and fundraising support to advance Extern’s mission.
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Extern Group Additional Services

Service	Funder	Description
Practice Development Unit/Team	Northern Ireland Social Care Council	Practice Support and Professional Development for social care workers, both as an internal service and as commercial services to voluntary sector social care providers.

The Practice Development Team provide in house training to staff and volunteers, and teaching and assessment of social work students from Northern Ireland, across the UK and internationally, who are provided with practice elements within Extern or across the third sector. The team provides oversight of social work placements, which includes coaching, mentoring and standardisation of practice teachers and supervisors.

The team also provides training, mentoring, coaching and assessment to qualified social work staff who are completing their post qualification registration with the NI Social Care Council (PIP) and to other social work qualified staff completing the Assessed Year in Employment (AYE) after qualifying.

The team has supported over 2,500 staff, volunteers and students to develop practice and in meeting ongoing professional development requirements and aspirations throughout the year.

Management of Risk

The organisation has a statement of commitment and the duty to ensure, as far as is reasonably practicable, the health, safety and welfare of its service users, employees, volunteers, students and Board members.

The organisation has a corporate risk strategy which includes an assurance framework and a corporate risk policy that highlights the importance of risk management throughout the organisation, from project workers/frontline staff through to the Board. Volunteers and bank workers, students and subcontractors are included in how the organisation assess and manages risk.

Extern understands that it is necessary for management and staff to work together positively to achieve a safe and healthy working environment that is compatible with the work that we do. Board members and senior managers are expected to lead by example and provide support and assistance throughout the organisation.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

There are numerous committees to ensure the effective management of all risk including the Audit and Risk Committee, Nominations and Remuneration Committee, Innovation and Development Committee, Safeguarding Committee, Information Governance Committee and Health and Safety Committee.

On a monthly basis, the Strategic Leadership Team, Programme Managers and Heads of Departments complete a risk register which incorporates all identified risks. Programme Managers identify operational risks, controls and/or added actions to minimise risk, which is then escalated to the

relevant head of department. The Heads of Departments include Operational Assistant Directors and Heads of Support Services including Finance, IT, Quality and Audit, Safeguarding, Data Protection, Practice Development, HR, Support Services and Fundraising.

Extern, through its policies, procedures and training, strives to create an environment which is safe as is reasonably practicable by ensuring that risks are continuously identified, assessed and appropriately managed.

We aim to:

- Foster an organisational culture of openness and willingness to report risks, incidents and near misses that can be used for organisation-wide learning.
- Provide appropriate training to staff to ensure effective management of risks and to maintain compliance with standards, regulatory requirements and legislation.

The Strategic Leadership Team maintains a strategic risk register which incorporates Business Plan targets that are linked to the overall strategy of the organisation. At a project level, there are several risk management controls which include the Risk Management Policy, Risk Assessment procedures for individuals, groups and activities, Lone Working and Safeguarding Policies along with mandatory training which all staff need to complete as part of their induction and ongoing professional development.

To ensure good governance, Extern contracts with independent professional firms of both internal and external auditors. In addition, the Quality & Audit Department conducts internal audits on projects to identify opportunities for improvement. These can be planned specific audits or unannounced audits to ensure that staff are complying as required. Extern's Safeguarding Committee was established to support the organisation to deliver high quality, best practice services and is led by the Head of Safeguarding. The committee meets quarterly and membership includes Executive Directors and Assistant Directors of Services, middle management and Heads of Departments.

The Health & Safety Committee meets up to three times per year to review health and safety requirements and to ensure that health and safety within the organisation (transporting service users, lone working and incidents/accidents) including every building/premise, is managed under the health and safety legislation requirements including environmental risk assessments, fire safety inspections, COSH, NEBOSH etc.

Within each team meeting (from frontline projects up to Strategic Leadership Team), risk management, health and safety and safeguarding are all standing items on agendas. Risk management is embedded within the organisation's operational and strategic delivery and is managed at all levels across the organisation. The Board has its own risk management policy statement, the purpose of which is to ensure that staff and other stakeholders are aware of Extern's responsibilities and their own individual responsibilities as Board members.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Reserves Policy

Unrestricted Reserves

Unrestricted reserves are those reserves which Extern can expend at the discretion of the Trustees to promote the objects of the charity. The organisation maintains a level of unrestricted reserves to ensure effective financial governance through ensuring that the charity can continue to operate as a going concern and remain viable in the face of any changing circumstances including interruptions to funding or fluctuations in income and expenditure.

Unrestricted Designated Reserves

Unrestricted designated reserves comprise unrestricted funds designated for a particular purpose by the Trustees. These are, typically, reserves relating to individual projects which remain designated to the individual programme of activity and fixed assets reserves tied up in the delivery of services.

Restricted Reserves

Restricted reserves are those reserves which have specific conditions attached to them as to how they are to be spent. Cash to the value of the reserves are held in a separate fund within the balance sheet where it has been included within cash at bank in hand.

Remuneration Policy

The organisation has a Reward and Remuneration Policy which is reviewed and updated on a regular basis to ensure that staff length of service is recognised and that the organisation's salaries remain competitive in the sector in which it operates. The organisation uses a variety of tools to support the performance management of staff including probationary reviews, performance appraisals and, where formal performance management interventions are required, the utilisation of formal performance measures to ensure that staff continue to be efficient, effective and productive.

The CEO's remuneration is reviewed annually by the Nominations and Remuneration Committee and Extern Group Board.

Financial Review

The Statement of Financial Activities and Statement of Financial Position for the year ended 31 March 2024 are set out on pages 28 and 30 and the financial review is based on these results.

Overview

Charitable activities are largely supported by statutory income from a number of departments, Health Trusts and other statutory organisations. These commissioners are highlighted in the service tables included on page 18 and 19 respectively.

As an organisation we have continued to focus on sustainability post the Covid pandemic through pursuing tender opportunities and applications to Trusts and Foundations. When the conditions permitted, we reintroduced community-based fundraising for Extern's mental health and homeless projects.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

Charitable income/donations have increased by 5% to £23.8m (2023: £22.7m) due to an increase in contracts undertaken by Extern during the period. Extern's emphasis going forward continues to be on securing income that will result in sustainable finances and cash flow.

The net income in the accounting year was £611k compared to net income of £725k in 2023. The company assets remain strong, with net assets of £9.9m at 31 March 2024 (2023: £9.3m).

The Trustees believe there are no material uncertainties that cast significant doubt on the company's ability to continue as a going concern and thus the financial statements have been prepared on this basis.

The Trustees believe that they have complied with the requirements of the Companies Act 2006 with regards to books of account by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function.

Disclosure of Information to the Auditors

The Trustees who held office at the date of approval of this Report confirm that, so far as they are each aware, there is no relevant audit information of which the company's auditors are unaware. Each Trustee has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are also aware of that information.

Auditors

In accordance with the Companies Act 2006, a resolution for the re-appointment of the company auditors will be proposed at the Annual General Meeting.

Statement of Trustee Responsibilities in respect of the Trustees Report and Financial Statements

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable UK law and UK Generally Accepted Accounting Practice. Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with UK Generally Accepted

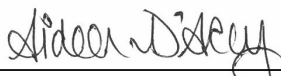
Accounting Practice, Accounting Standards and applicable law. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable account policies and then apply them consistently
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2024**

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose, with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Aideen D'Arcy Extern Group
Chair

Date Approved: 23 January 2025

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2024**

Opinion

We have audited the group and parent charitable company financial statements of Extern Group for the year ended 31 March 2024 which comprises the consolidated and charity Statement of Financial Activities, the consolidated and charity Balance Sheets, the consolidated and charity cash flow statement and the notes to the accounts including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the Group's and of the Parents charitable company's affairs as at year ended 31 March 2024 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's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 Group or Parent Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts 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.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2024**

Other information (Cont)

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 accounts 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees Report for the financial year for which the accounts 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 the knowledge and understanding of the Trustees 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 in relation to which the Companies Act 2006 requires us to report to you If, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received; or
- the accounts 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, 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 directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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 accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2024**

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Group and Parent charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the Charity and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation.
- We obtained an understanding of how the company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We enquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the Group and Parent charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2024**

- the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the Group and Parent charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.

- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. 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 through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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



Dr R I Peters Gallagher OBE FCA (Senior Statutory Auditor)

For and on behalf of
Moore (N.I.) LLP

Date: 23 January 2025

**Extern Group - Consolidated
Company Limited by Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Donations & Legacies		137,619	280,719	418,338	331,346
Charitable Activities	3	7,381,973	15,834,921	23,216,894	22,318,812
Other Trading Activities	4	122,529	2,473	125,002	64,596
Gain/Loss on Exchange	5	-	-	-	-
Other Income	5	-	-	-	-
Investment Income	6	1,030	-	1,030	147
	7				
Total Income		7,643,151	16,118,113	23,761,264	22,714,901
Expenditure on:					
Raising Funds	8	142,697	-	142,697	317,847
Charitable Activities	8	9,334,849	13,550,036	22,884,885	21,773,896
Total Expenditure		9,477,546	13,550,036	23,027,582	22,091,743
Unrealised Gain/(Loss) on Exchange		(11,926)	-	(11,926)	19,654
Exchange Rate Gains/(Losses) on Consolidation		(110,329)	-	(110,329)	82,885
Net Income/(Expenditure) before Exceptional Item & Transfers		(1,956,650)	2,568,077	611,427	725,698
Exceptional Item	22	-	-	-	-
Net Income/(Expenditure) after Exceptional Item & before Transfers		(1,956,650)	2,568,077	611,427	725,698
Transfers Between Funds	9/10	2,323,123	(2,323,123)	-	-
Net Movement in Funds		366,473	244,954	611,427	725,698
Reconciliation of Funds					
Funds Brought Forward	9/10	7,523,873	1,813,285	9,337,158	8,611,460
Total Funds Carried Forward		7,890,346	2,058,239	9,948,585	9,337,158

The notes on pages 34-50 form part of these financial statements. The results relate to continuing activities.

The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.



Aideen D'Arcy
Extern Group Chair

Date: 23 January 2025

Extern Group
Company Limited by Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2024

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Income from:				
Donations & Legacies	15,102	-	15,102	220,952
Charitable Activities	34,673	141,153	175,826	222,565
Gain/Loss on Exchange	-	-	-	-
Corp. Charge - Extern Ireland	1,863,896	-	1,863,896	1,620,002
Corp. Charge - Extern N. Ireland	1,101,822	-	1,101,822	1,244,416
Total Income	3,015,493	141,153	3,156,646	3,307,935
Expenditure on:				
Raising Funds	142,697	-	142,697	317,847
Charitable Activities	2,913,046	150,583	3,063,629	3,027,532
Total Expenditure	3,055,743	150,583	3,206,326	3,345,379
Unrealised Gains/(Losses) on Exchange	(14,459)	-	(14,459)	6,211
Net income/(expenditure)	(54,709)	(9,430)	(64,140)	(31,233)
Transfers Between Funds	(796)	796	-	-
Net Movement in Funds	(55,505)	(8,634)	(64,139)	(31,233)
Reconciliation of Funds				
Total Funds Brought Forward	(259,079)	8,634	(250,445)	(219,212)
Total Funds Carried Forward	(314,584)	-	(314,584)	(250,445)

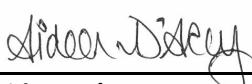
The notes on pages 34-50 form part of these financial statements. The results relate to continuing activities.

The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

**Extern Group - Consolidated
Company Limited by Guarantee
Statement of Financial Position
For the Year Ended 31 March 2024**

	Notes		
Fixed assets			
Tangible Assets	13	3,786,845	3,953,716
Intangible Fixed Assets	14	-	-
Total Fixed Assets		3,786,845	3,953,716
Current assets			
Debtors	15	2,485,701	2,801,085
Cash at Bank and in Hand		7,078,675	6,344,798
Total Current Assets		9,564,376	9,145,883
Liabilities			
Creditors: Falling due within one year	16	(3,402,636)	(3,385,704)
Total Assets less Current Liabilities		9,948,585	9,713,895
Creditors: Falling due more than one year	17	-	(376,737)
Net assets		9,948,585	9,337,158
Funds employed			
Restricted Funds	9	2,058,329	1,813,285
Unrestricted General Funds	10	3,478,892	4,064,162
Unrestricted Designated Funds	10	4,411,454	3,459,711
		9,948,585	9,337,158

The financial statements were approved and authorised for issue by the Board and were signed on its behalf by:



Aideen D'Arcy
Extern Group Chair

23 January 2025

Date

Company Registration: NI618684

The notes on pages 34-50 form part of these financial statements. The results relate to continuing activities.

Extern Group
Company Limited by Guarantee
Statement of Financial Position
As at 31st March 2024

	2024	2023
	£	£
Fixed assets		
Tangible Assets	2,351	4,027
Intangible Assets	-	-
Total Fixed Assets	2,351	4,027
 Current assets		
Debtors	211,458	217,979
Cash at Bank and in Hand	241,932	197,068
Total Current Assets	453,390	415,047
 Liabilities		
Creditors: Falling due within one year	(770,325)	(669,519)
 Total Assets less Current Liabilities	(314,584)	(250,445)
 Creditors: Falling due more than one year	-	-
 Net assets	(314,584)	(250,445)
 Funds employed		
Restricted Funds	-	8,634
Unrestricted General Funds	(314,584)	(259,079)
Unrestricted Designated Funds	-	-
	(314,584)	(250,445)

**Extern Group - Consolidated
Company Limited by Guarantee
Statement of Cash Flow
For the Year Ended 31 March 2024**

	Notes	2024 £	2023 £
Cash used in Operating Activities	24	1,139,655	931,626
Cash flows from Investing Activities			
Interest Income		1,030	147
Interest Paid		(22,875)	(27,539)
Purchase of Tangible Fixed Assets		(18,900)	(30,734)
Purchase of Intangible Fixed Assets		-	-
Proceeds from sale of Fixed Assets		-	-
Cash provided by (used in) Investing Activities		(40,745)	(58,126)
Cash flows from Financing Activities:			
Repayment of Borrowing		(461,067)	(83,183)
Cash used in Financing Activities		(461,067)	(83,183)
Increase/(Decrease) in Cash and Cash Equivalents in the year		637,843	790,317
Exchange Rate and consolidation Movements		96,034	56,890
Cash and Cash Equivalents at the beginning of the year		6,344,798	5,497,591
Cash and Cash Equivalents at the end of the reporting period	25	7,078,675	6,344,798

Extern Group
Company Limited by Guarantee
Statement of Cash Flow
As at 31st March 2024

	Notes	2024 £	2023 £
Cash used in Operating Activities		44,864	(67,965)
Cash flows from Investing Activities			
Interest Income		-	-
Interest Paid		-	-
Purchase of Tangible Fixed Assets		-	(3,065)
Purchase of Intangible Fixed Assets		-	-
Cash provided by (used in) investing activities		-	(3,065)
Cash flows from Financing Activities:			
Repayment of Borrowing		-	-
Cash used in Financing Activities		-	-
Increase/(Decrease) in Cash and Cash Equivalents in the year		44,864	(71,030)
Cash and Cash Equivalents at the beginning of the year		197,068	268,098
Cash and Cash Equivalents at the end of the reporting period		241,932	197,068

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

1) Accounting Policies

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

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern due to the level of free reserves in the consolidated group in place and the funding secured moving forward.

c) Income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised and refers to the trustees' annual report for more information about their contribution.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

1) Accounting Policies- (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

h) Allocation of support and governance costs

Support and governance costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the Charity's activities. These costs have been allocated to expenditure on charitable activities.

i) Operating leases

Where assets are acquired under finance leases, the capital element of the asset is included in fixed assets and amortised over the life of the asset. The outstanding capital element of the leasing obligation is included in creditors falling due. The interest element is written off over the primary period.

All other leases are accounted for as operating leases and the rental charges are charged to the statement of financial activities on a straight line basis over the life of the lease.

j) Tangible fixed assets

Depreciation is calculated to write off the original cost less the expected residual value of the assets over their estimated useful lives at the following annual rates:-

Freehold Property	- 2% per annum
Leasehold Property	- 2% per annum
Fixtures and fittings	- 25% of the reducing balance
Motor Vehicles	- 33.33% of the reducing balance
Short leasehold improvements	- Term of lease
Long life equipment	- 12.5% straight line
Computer equipment	- 33.33% straight line
Alterations to long leasehold premises	- 15% of the reducing balance

...
The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

1) Accounting Policies- (continued)

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 Other Financial Instruments Issues of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, the net amounts are presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis of to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instruments is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

1) Accounting Policies- (continued)

o) Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

p) Pensions & Private Health Insurance

Existing employees of the charity were entitled to join a defined contribution pension scheme, administered through Royal London. The Pension Schemes are funded by contributions from employee and employer. All employees are automatically enrolled into a stakeholder pension scheme, unless they have exercised their right to opt out of scheme membership. Employees registered on the pension scheme are also covered by the Canada Life health insurance which is split between a Death Benefit scheme and Income Protection scheme.

Each company within the group makes a contribution of 6.5% of salary requesting participating. The pension cost charge for the year represents contributions payable by the company to the fund.

q) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

r) Basis of consolidation

In the parent company financial statements, the cost of a business combination is the fair value at the acquisition date of the assets given, equity instruments issued and liabilities incurred or assumed, plus costs directly attributable to the business combination. The excess of the cost of a business combination over the fair value of the identifiable assets, liabilities and contingent liabilities acquired is recognised as goodwill. The cost of the combination includes the estimated amount of contingent consideration that is probable and can be measured reliably, and is adjusted for changes in contingent consideration after the acquisition date. Provisional fair values recognised for business combinations in previous periods are adjusted retrospectively for final fair values determined in the 12 months following the acquisition date. Investments in subsidiaries, joint ventures and associates are accounted for at cost less impairment.

The consolidated financial statements incorporate Extern Group and all of its subsidiaries (i.e. entities that the group controls through its power to govern the financial and operating policies so as to obtain economic benefits). Subsidiaries acquired during the year are consolidated using the purchase method. Their results are incorporated from the date that control passes.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with the group's accounting policies.

All intra-group transactions, balances and unrealised gains on transactions between group companies are eliminated on consolidation. Unrealised losses are also eliminated unless the transactions unless the transaction provides evidence of an impairment of the asset transferred.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

2. Legal Status

Extern Group was registered on 3rd June 2013 as a company limited by guarantee, not having a share capital. The liability of the Members is limited to a sum not exceeding £1, being the amount that each Member undertakes to contribute to the assets of a charity in the event of its being wound up while she, he or it is a Member of within one year after she, he or it ceases to be a Member, for:

- 1) Payment of the charity's debts and liabilities incurred before he, she or it ceases to be a Member;
- 2) Payment of the costs, charges and expenses of winding up; and
- 3) Adjustment of the rights of the contributories amongst themselves.

3. Income from Donations and Legacies

	2024	2024	2024	2023
	Unrestricted	Restricted	Total Funds	Total
	£	£	£	£
Donations	22,959	2,800	25,759	217,339
Other Fundraising and Donations	25,343	277,919	303,262	11,868
Sundry Income	89,317	-	89,317	102,139
	137,619	280,719	418,338	331,346

The 2023 total of £331,346 was split as £324,579 unrestricted and £6,767 restricted.

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

4. Income from Charitable Activities	2024	2024	2024	2023
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Statutory Agencies:				
Department of Justice – Core	-	-	-	55,000
Department of Justice – NI Prison Service	62,990	-	62,990	31,120
Health & Social Care Board	222,660	336,448	559,108	489,577
Public Health Agency	1,150,167	696,759	1,846,926	1,690,987
Northern Health & Social Care Trust	62,400	-	62,400	70,200
Belfast Health & Social Care Trust	322,474	28,027	350,501	422,511
Western Health & Social Care Trust	1,185,015	-	1,185,015	1,125,701
South Eastern Health & Social Care Trust	723,843	-	723,843	648,248
Southern Trust	7,800	-	7,800	-
Education Authority	391,680	-	391,680	384,480
Northern Ireland Housing Executive	1,192,485	485,287	1,677,772	1,308,213
NIHE – Supporting People	-	2,750,302	2,750,302	2,812,718
Department for the Economy / European Social Fund	-	4,597	4,597	301,622
SEUPB	-	(15,439)	(15,439)	(51,582)
Tusla	-	6,493,857	6,493,857	6,263,590
HSE	-	1,777,402	1,777,402	1,839,160
Irish Youth Justice Service	-	756,610	756,610	730,710
Department of Children & Youth Affairs	1,953,796	211,560	2,165,356	2,047,789
Department for Communities	-	1,026,756	1,026,756	1,088,776
The Executive Office	-	220,910	220,910	179,269
National Lottery Community Funding	-	-	-	27,278
Community Foundation NI	-	174,279	174,279	207,306
Barnardos	8,600	-	8,600	10,250
Others	9,360	2,510	11,870	2,000
Bangor Alternatives NI	-	23,420	23,420	22,999
NISCC	16,713	138,643	155,356	153,316
UKSPF	-	321,915	321,915	-
Councils:				
Belfast City Council	-	47,232	47,232	47,464
Fermanagh & Omagh District Council	-	-	-	1,368
Limerick City Council	-	131,381	131,381	135,354

**Extern Group - Consolidated
Company Limited by Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
4. Income from Charitable Activities				
Other:				
Kildare County Council Grant	-	1,297	1,297	5,418
Gems NI Ltd	-	-	-	6,104
St Martins In The Fields	-	82,359	82,359	59,637
Premier Lotteries Ireland	-	18,770	18,770	17,426
Problem Gambling (Other)	4,332	46,769	51,101	71,803
Civil Service Charities Fund	-	-	-	17,144
Erasmus	-	19,739	19,739	20,191
British Red Cross	580	-	580	1,000
Homeless Connect	4,114	-	4,114	4,016
Voice of Young People in Care	-	-	-	525
NIACRO	-	20,060	20,060	4,585
T-Met	-	-	-	630
William A Cadbury Charitable Trust	-	-	-	30,000
Avenue Recycling	-	-	-	2,936
RSPB/Lough Erne Landscape Partnership	-	-	-	2,800
Victoria Homes Trust	-	-	-	2,000
The Albert Hunt Trust	-	-	-	5,000
Probation Board for Northern Ireland	-	-	-	2,278
Other Funders	62,964	33,471	96,435	17,895
	7,381,973	15,834,921	23,216,894	22,318,812

The 2023 total of £22,318,812 was split as £7,172,011 unrestricted and £15,146,801 restricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

5. Income from Other Trading Activities

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total Funds 2023 £
Client contribution	122,529	2,473	125,002	64,596
Gain/Loss on Exchange	-	-	-	-
Other	-	-	-	-
Total	122,529	2,473	125,002	64,596

The 2023 total of £64,596 was all unrestricted.

6. Other Income

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total Funds 2023 £
Gain/Loss on Disposals	-	-	-	-
Total	-	-	-	-

The 2023 total of £nil was all unrestricted.

7. Income from Investments

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total 2023 £
Bank Interest	1,030	-	1,030	147
	1,030	-	1,030	147

The 2023 total of £147 was all unrestricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

8. Expenditure on Charitable Activities	2024		2023	
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Staff Costs - Payroll	6,418,552	10,504,960	16,923,512	16,387,548
Staff Costs - Non Payroll	250,658	589,085	839,743	823,897
Direct Service User Costs	195,762	681,986	877,748	741,543
IT and Communications	766,571	317,075	1,083,646	703,744
Premises and Utilities	864,975	620,039	1,485,014	1,472,134
Training Costs	(3,769)	185,278	181,509	224,316
Fleet Costs	60,214	277,947	338,161	384,454
Overheads	427,671	296,775	724,446	670,678
Legal & Professional	296,806	40,879	337,685	431,900
Finance Costs	27,707	4,071	31,778	34,360
Depreciation	148,040	5,198	153,238	198,589
Governance	24,359	26,743	51,102	18,273
Other	-	-	-	307
	9,477,546	13,550,036	23,027,582	22,091,743

The cost of raising funds of £142,697 has been included within the various totals above.

The 2023 total of £22,091,743 was split as £9,288,851 unrestricted and £12,802,892 restricted.

9. Restricted Funds	Funds as at 01/04/2023	Incoming Resource	Resources Expended	Transfers	Funds as at 31/03/2024
	£	£	£	£	£
NIHE - Supporting People	477,836	2,750,303	(2,387,753)	(401,375)	439,011
Northern Ireland Housing Executive	111,109	485,286	(377,203)	(88,186)	131,006
Department for Communities	-	1,026,756	(947,634)	(79,122)	-
Department for the Economy/Extern Works	-	4,597	(2,117)	(2,480)	-
SEUPB	-	(15,439)	(407)	15,846	-
Tusla (NI Contract)	-	49,686	(30,381)	(19,305)	-
St Martin In The Fields	373	82,359	(70,072)	(11,537)	1,123
Belfast Health & Social Care Trust	21,566	28,027	(31,751)	(9,074)	8,768
Health & Social Care Board	18,762	336,448	(268,971)	(49,591)	36,648
Public Health Agency	(44,726)	696,758	(564,516)	(130,732)	(43,216)
The Ireland Funds	4,550	-	-	-	4,550
The Executive Office	(8,841)	220,910	(195,525)	(32,194)	(15,650)
Bangor Alternatives	9,849	23,420	(20,391)	(3,614)	9,264
Community Foundation NI	(39)	174,279	(145,659)	(36,724)	(8,143)
UKSPF	-	321,915	(274,316)	(47,822)	(223)
NIACRO	-	20,060	(16,961)	(3,099)	-
Other income (NI)	-	304,145	(261,311)	(6,948)	35,886
Belfast City Council	6,475	47,232	(47,232)	-	6,475
Tusla (ROI contracts)	900,440	6,444,171	(5,231,557)	(887,708)	1,225,346
Department of Justice (YDP)	-	756,610	(735,717)	(118,783)	(97,890)
Department of Justice (IFSS)	-	211,560	(172,149)	(39,411)	-
Department for the Economy / ESF	-	-	31,561	(31,561)	-
HSE	25,343	1,777,402	(1,469,320)	(286,445)	46,980
Limerick fundraising	1,457	-	-	-	1,457
Limerick County Council	22,519	131,381	(112,646)	(18,739)	22,515
Kildare County Council	2,182	1,297	(1,297)	-	2,182
Problem Gambling Ireland	2,554	65,539	(66,173)	(1,947)	(27)
Department of Children/EDIY	3,600	-	-	-	3,600
Erasmus	-	19,739	(9,638)	(10,101)	-
Other income (ROI)	3,283	12,519	(5,912)	(2,474)	7,416
JP McManus Capital Fund	246,359	-	(5,198)	-	241,161
NI Social Care Council	32,044	141,153	(129,790)	(19,997)	23,410
Moving Forward Moving On	(23,410)	-	-	-	(23,410)
Total	1,813,285	16,118,113	(13,550,036)	(2,323,123)	2,058,239

Restricted funds are those funds which have specific conditions attached to them as to how those are spent. Grant funding is classified as restricted funding where this is specified by the funder.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

10. Unrestricted Funds

	Unrestricted Funds as at 01/04/2023 £	Incoming Resource £	Resources Expended £	Exchange rate Gain/loss on Consolidation £	Transfers £	Unrestricted Funds as at 31/03/24 £
General Funds	4,064,162	7,624,251	(9,281,036)	(110,329)	1,162,944	3,459,992
Designated Capital Funds	3,453,487	18,900	(157,609)	-	-	3,314,778
Designated Critical Maintenance	-	-	-	-	529,722	529,722
Designated Prisoner Support Project	-	-	(50,827)	-	590,457	539,630
Designated Lease Exit Costs	-	-	-	-	40,000	40,000
Designated Revenue Funds	6,224	-	-	-	-	6,224
Total	7,523,873	7,643,151	(9,489,472)	(110,329)	2,323,123	7,890,346

Exchange loss on consolidation amounts to £110,329.

Unrestricted funds comprise “free reserves” which the company can expend at the discretion of the Directors to promote the objects of the charity. Unrestricted Designated Reserves comprise unrestricted funds designated for a particular purpose by the Directors. These are typically reserves relating to individual projects which remain designated to the individual programmes of activity.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

11. Analysis of net assets between funds

Fund balances at 31 March 2024 are represented by:

	Unrestricted	Restricted	Total
	£	£	£
Tangible Fixed Assets	3,786,845	-	3,786,845
Net Current Assets	4,103,501	2,058,239	6,161,740
Long Term Liabilities	-	-	-
Total Net Assets	7,890,346	2,058,239	9,948,585

12. Taxation

No provision for corporation taxation is required for the year ended 31 March 2024 (2022/23 - Nil).

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

13. Tangible fixed assets

	Brought forward 01/04/2023	Additions	Disposals	FX adjustments	Carried forward 31/03/24
Cost or Valuation	£	£	£	£	£
Long Leasehold and Freehold Property	5,033,589	-	-	(34,191)	4,999,398
Alterations to long leasehold and freehold premises	1,725,110	-	-	-	1,725,110
Fixtures & Fittings	796,853	18,900	-	(1,867)	813,886
Long-Life Equipment	545,071	-	-	(997)	544,074
Computer Equipment	1,179,407	-	-	(4,807)	1,174,600
Short Leasehold Improvements	338,170	-	-	(4,678)	333,492
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	447,531	-	-	(1,012)	446,519
Total	10,252,241	18,900	-	(47,552)	10,223,589
	Brought forward 01/04/2023	Depreciation Charge	Depreciation on Disposal	FX adjustments	Carried forward 31/03/24
Depreciation	£	£	£	£	£
Long Leasehold and Freehold Property	1,342,347	100,266	-	(1,820)	1,440,793
Alterations to long leasehold a freehold premises	1,549,034	29,246	-	-	1,578,280
Fixtures & Fittings	719,895	18,892	-	(1,806)	736,981
Long-Life Equipment	543,806	1,082	-	(896)	543,992
Computer Equipment	1,176,709	1,676	-	(4,807)	1,173,578
Short Leasehold Improvements	338,170	-	-	(4,678)	333,492
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	441,302	2,076	-	(1,012)	442,366
Total	6,297,773	153,238	-	(15,019)	6,435,992
	Brought forward 01/04/2023	Net Additions /Disposals	Net Depreciation on Disposal	FX adjustments	Carried forward 31/03/24
Net Book Value	£	£	£	£	£
Long Leasehold and Freehold Property	3,690,588	-	(100,266)	(32,371)	3,557,951
Alterations to long leasehold and freehold premises	176,076	-	(29,246)	-	146,830
Fixtures & Fittings	76,942	18,900	(18,892)	(61)	76,889
Long-Life Equipment	1,183	-	(1,082)	(101)	-
Computer Equipment	2,698	-	(1,676)	-	1,022
Short Leasehold Improvements	-	-	-	-	-
Leased Motor Vehicles	-	-	-	-	-
Motor Vehicles	6,229	-	(2,076)	-	4,153
Total	3,953,716	18,900	(153,238)	(32,533)	3,786,845

All tangible assets are held for direct charitable purposes.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

14. Intangible fixed assets

	Brought forward 01/04/2023	Additions	Disposals	Carried forward 31/03/2024
Cost or Valuation	£	£	£	£
Intangible Assets	187,111	-	-	187,111
Total	187,111	-	-	187,111

	Brought forward 01/04/2023	Depreciation Charge	Depreciation on Disposal	Carried forward 31/03/2024
Amortisation	£	£	£	£
Intangible Assets	187,111	-	-	187,111
Total	187,111	-	-	187,111

	Brought Forward 01/04/2023	Net Additions /Disposals	Net Depreciation on Disposals	Carried forward 31/03/2024
Net Book Value	£	£	£	£
Intangible Assets	-	-	-	-
Total	-	-	-	-

15. Debtors

	Group		Parent	
	2024	2023	2024	2023
	£	£	£	£
Sundry Debtors	2,465	1,956	-	-
Trade Debtors	1,341,296	1,499,692	2,150	60,520
Accrued Income	1,011,367	1,074,249	7,487	26,401
Prepayments	130,573	225,188	78,190	129,361
Amounts owed from Extern Ireland	-	-	123,631	1,697
	2,485,701	2,801,085	211,458	217,979

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

16. Creditors	Group		Parent	
	2024	2023	2024	2023
	£	£	£	£
Accruals and other creditors	1,012,538	1,072,822	319,774	116,619
Trade Creditors	202,951	246,086	57,865	32,784
Deferred Income	1,804,454	1,678,766	9,379	-
Tax and Social Security	382,693	303,700	44,782	45,544
Charity Bank loan for Extern Homes Project	-	8,638	-	-
Bank Term loan on Hydepark House	-	75,692	-	-
Amounts due to Extern Northern Ireland	-	-	338,526	474,573
	3,402,636	3,385,704	770,325	669,519

(i) Movement on deferred income

	Group		Parent	
	2024	2023	2024	2023
At Start of Year	1,678,766	1,247,313	-	140,000
Arising During Year	1,804,454	1,678,766	9,379	-
Applied During Year	(1,678,766)	(1,247,313)	-	(140,000)
At end of year	1,804,454	1,678,766	9,379	-

17. Creditors: Amounts falling due after more than one year

	Group		Parent	
	2024	2023	2024	2023
	£	£	£	£
Charity Bank loan for Extern Homes Project	-	299,295	-	-
Bank Term Loan on Hydepark House	-	77,442	-	-
	-	376,737	-	-

(i) Bank Term Repayments:

	Group		Parent	
	2024	2023	2024	2023
	£	£	£	£
Due within one year	-	84,330	-	-
In the second to fifth years inclusive	-	132,943	-	-
After 5 years	-	243,794	-	-
	-	461,067	-	-

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2024**

18. Lease commitments

Annual commitments under non-cancellable operating leases are as follows:-

	2024		2023	
	Land & Buildings	Other	Land & Buildings	Other
Operating leases which expire within one year	320,204	6,582	380,012	2,954
In the Second to fifth years inclusive	217,835	86,952	123,266	102,515
	538,039	93,534	503,278	105,469

19. Analysis of Staff Costs, Trustee Remuneration and expenses, and cost of key management personnel

The average number of persons employed by the company (excluding Directors) during the year was as follows:

	2024	2023
	No.	No.
Number of staff		
Administrative/Support Service Staff	55	53
Project Staff	445	445
	500	498

	2024	2023
	£	£
Wages and Salaries	14,638,625	14,071,691
Social Security Costs	1,318,253	1,350,751
Other Pension & Health Insurance Costs	966,633	947,745
	16,923,511	16,370,187

Employee Emoluments	2024	2023
	No.	No.
£60,000 - £69,999	6	3
£70,000 - £79,999	4	4
£80,000 - £89,999	1	2
£90,000 - £99,999	-	-
£100,000 - £109,999	1	1
£100,000 - £119,999	-	-
£120,000 - £129,999	-	-
£130,000 - £139,999	-	-

The total employee benefits of the key management personnel of the Group was £521,000 (2022/23: £453,634)

No charity trustee received payment for professional or other services supplied to the Charity.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

20. Pension Scheme & Health Insurance

The company operates a defined contribution pension scheme administered through Royal London. The pension cost charge for the year represents contributions payable by the company to the fund and amounted to £966,633 (2023: £947,745).

At the year- end contributions amounting to £79,598 (2023: £97,042) were payable to the fund and are included in creditors.

21. Related Party Transactions

The company has availed itself of the exemption granted by Financial Reporting Standard 102 Section 33 not to disclose related party transactions with wholly owned subsidiaries. Consolidated accounts are separately prepared incorporating Extern Northern Ireland (Charity no.NIC105869), and Extern Ireland (Charity no.CHY15770), and accordingly the company has availed of the exemption in FRS 102 Section 33 not to disclose the transactions between these entities. The member companies in the group are committed to supporting group activities and liquidity across the island of Ireland.

23. Auditors' remuneration

Extern Group were charged £5,500 by Moore (N.I.) LLP for the Charity's statutory audit.

24. Reconciliation of net outgoing resources to net cash outflow from operating activities

	2024	2023
	£	£
Net income for the reporting period (as per the SOFA)	611,427	725,698
Depreciation on fixed assets	153,238	198,590
(Increase)/Decrease in Debtors	315,384	745,490
Increase/(Decrease) in Creditors	16,932	(758,311)
(Profit)/Loss on Disposal	(2,533)	(13,444)
Interest income	(1,030)	(147)
Interest charge	31,778	27,539
Loss on exchange	14,459	6,211
	<u>1,139,655</u>	<u>931,626</u>

25. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash at bank and in hand	7,078,675	6,344,798
Bank Loan	-	(461,067)
	<u>7,078,675</u>	<u>5,833,731</u>

Extern Group

Northern Ireland - Charity number 103226

Accounts

**Extern Group Consolidated
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2023**

**Company Registration Number: NI618684
Charity Registered with HMRC: NI00263
Charity Number: NIC103226**

**Extern Group Consolidated
Company Limited by Guarantee
Table of Contents
Year Ended 31 March 2023**

Reference and Administrative Details of the Charity	3
Trustees' Annual Report	4
Independent Auditor's Report to the Members	23
Consolidated Statement of Financial Activities	24
Company Statement of Financial Activities	25
Consolidated Statement of Financial Position	26
Company Statement of Financial Position	27
Consolidated Cash Flow Statement	28
Company Cash Flow Statement	29
Notes to the Financial Statements	30-47

**Extern Group Consolidated
Reference and Administrative
Details of the Charity
Year Ended 31 March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Chair	Allen McCartney
Other Directors	Aideen D'Arcy Ian McAvoy Jim Daly Stephen Leach Eavann Murphy (appointed 5 September 2022) Brendan Johnston (retired 15 December 2022) Andrew McCloskey (retired 15 December 2022)
Company Secretary	Stephen Leach (from 15 December 2022) Aideen D'Arcy (until 15 December 2022)
Management Team	Danny McQuillan, CEO (resigned 14 July 2022) Colin Hayburn, CEO (appointed 16 January 2023) Dr Gavin Adams, Director of Business Development (resigned 3 October 2022) Sharon Hearty, Director of Policy and Development (appointed 30 January 2023) Jonathan Carroll, Director of People and Organisational Development Pauline Flynn, Director of Finance and Corporate Services Leslie Ann Scott, Director of Services Deirdre O'Driscoll, Interim Director of Services Rol (appointed 12 September 2022) Neil McKittrick, Director of Services NI (appointed 6 February 2023)
Principal Bankers	Bank of Ireland 4-8 High Street Belfast BT1 2BA
Principal Solicitors	Worthingtons Solicitors 24-38 Gordon Street Belfast BT1 2LG
Auditors	Moore NI Donegall House 7 Donegall Square North Belfast BT1 5GB
Registered Office	Hydepark House 3 McKinney Road Newtownabbey BT36 4PE
Company Reg. No.	NI618684
HMRC Charity No.	NI00263
Charity Commission No.	NIC103226

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

THE TRUSTEES ANNUAL REPORT

The Trustees present their report to accompany the Financial Accounts for the year ended 31 March 2023.

The Trustees confirm that the Annual Report and Financial Statements of the company's governing document, the Companies Act 2006, have been prepared in accordance with Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their account in accordance with FRS102.

Organisation Overview and Activities

Extern is a Community & Voluntary organisation and our primary activity is to provide services commissioned by statutory organisations on behalf of the government. Extern walks shoulder to shoulder with some of the most marginalised people in society, delivering services to support their daily lives.

Since inception over 45 years ago, the core belief that another chance can change a life continues to underpin Extern's ethos to service delivery.

Our Vision

We aim to change lives and to support a socially just and inclusive society.

Our Mission

We will create opportunities and provide supports to enable people to meaningfully participate in society.

Extern deliver services to support, house and engage adults, young people, families and children who are:

- Street homeless or facing homelessness
- Displaced from their country of origin
- Living with an offending past
- Dealing with alcohol and drug issues
- Living with the impact of suicide
- Dealing with mental health issues
- Members of the Traveller Community
- Engaging in alternative education and employability supports
- Looked After Children

Emerging from the Covid pandemic and assessing its impact on families and children, young people and adults, Extern identified the additional trauma of Covid on the lives of the most marginalised and committed to strengthening Trauma Informed Practice by setting a goal to become a Trauma Informed Organisation in the incoming years.

Extern has also extended its refugee services with the successful appointment to support the Homes for Ukraine Scheme. In the Republic of Ireland, Extern Problem Gambling extended its service with the support of the HSE to deliver gambling harm prevention talks at 68 schools, covering 19 counties (in RoI). Over 6,000 students attended the talks. This Youth Gambling Awareness Projects is the only one of its kind in RoI, at present.

During 2022, the organisation operated with an interim strategy. In January 2023, the Trustees appointed a new CEO and commenced a strategic review. The organisation intends to launch a 5-year strategy, Vision 2030, in 2024.

CORPORATE STRUCTURE

Extern Group is the parent company of Extern Northern Ireland and Extern Ireland. It provides strategic direction, governance and compliance functions for Extern Northern Ireland and Extern Ireland. The services of Extern are provided by Extern Northern Ireland and Extern Ireland in their respective jurisdictions.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

SERVICE DELIVERY

Extern Northern Ireland Services

Communities

Extern Northern Ireland provides a range of services to adults who are homeless or at risk of homelessness; who are returning to the community following a custodial sentence; who are deemed at risk of offending or causing harm and require intensive monitoring and support; and who require low threshold support with alcohol and/or drug addictions. These services are provided at various locations throughout Northern Ireland.

An overview of each of these projects is set out below.

Alcohol Housing Support is funded through the Public Health Agency (PHA). This offers an outreach team working with adults who are at risk of homelessness as a result of their chronic/severe alcohol use. The aim is to prevent tenancy breakdown/prevent homelessness and reduce alcohol use to improve health and wellbeing.

Drug Accommodation Support Programme (DASP) is funded through the PHA. This is a multiagency initiative with a 'Harm Support and Reduction' ethos to support Intravenous (IV) drug users to stabilize by accessing temporary supported accommodation, with a specialist worker liaising closely with hostel staff and statutory agencies to ensure a structured access to treatment and support. It is overseen by a wide-ranging steering group, including NI Housing Executive, PSNI, Public Prosecution Service, Supporting People, Homeless Connect and voluntary hostel providers.

Innis Centre is funded through Supporting People. It is a purpose built 20-bed unit providing NI Housing Executive accommodation, supervision and monitoring to a range of offenders until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

Dismas House is funded through Supporting People. It is a 14-bed unit providing accommodation, supervision and monitoring to a range of offenders until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

Street Injectors Support Service (SISS) is funded through the PHA and Belfast Policing and Community Partnership. It uses experienced staff to assertively engage with street injectors in Belfast city. The project also involves the collection and disposal of inappropriately discarded injecting equipment. This project works closely with those using IV drugs and undertakes joint work with Community Policing and Belfast City Council. The service has already saved multiple people's lives on the streets of Belfast with the administration of Naloxone and CPR.

Step 2 Northern Trust is funded through the PHA and targets those across the Northern Trust area who have developed drug and alcohol issues. The service is a counselling led model undertaking brief interventions and extended brief interventions for service users looking at restoring control, moving to abstinence or reducing harm by drug and alcohol misuse. The service also offers family intervention therapy for those families struggling to cope/impacted by a loved one's alcohol/drug use.

Step 2 Southern Trust is funded through the PHA. Extern are part of a three organisation partnership (Ascertainment, Dunlewey) delivering this service across the Southern Trust. The service has been extended until March 2024 with similar goals as the Northern Trust based service and the project is aimed at reducing harm for those using substances at a mild to moderate level.

Drug and Alcohol Consultancy Service is a training service which trains staff and service users from various organisations across NI in the administration of Naloxone and other specialist training and is funded by the PHA. This service has been enhanced during 2022-23 to deliver a range of IV drug related training to the addiction and housing sector. The service also trained Belfast PSNI officers in nasal Naloxone administration for their new pilot initiative.

Family Intervention and Suicide Prevention Service is funded by the PHA and continues to offer service users intervention to address suicidal ideation by stabilize Applied Suicide Intervention Skills Training (ASIST) practice techniques and developing a safe plan to ensure the person in distress receives ongoing support. Linking extensively with BHSCT CMT and unscheduled care teams, the service offers a responsive service at the time of need. The service also offers community in-reach to families bereaved through suicide and provides training to local networks around mental health and suicide awareness.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Reach Out is a team funded by the Department for Communities (DfC) and works across North Belfast to target areas of deprivation by improving mental wellbeing and access to services. Targeted training, complimentary therapy and awareness initiatives are delivered to local communities and schools to address issues such as suicidal ideation, self-harm and alcohol/drug misuse. The service also helps individuals access counselling across a range of services.

Ormeau Centre Hostel is funded by Supporting People and has been operating since 1978. The Centre provides 29 direct access emergency accommodation for men and women experiencing homelessness. The centre provides an open, non-judgemental referral policy and is aimed at removing the barriers to accessing support, tackling street homelessness and combating social exclusion. The majority of those who come to the Ormeau Centre have been homeless for some time or have been living on the street. Many are experiencing difficulty with their mental health, substance abuse and/or physical wellbeing. All have experienced a crisis at some point in their lives that has led to them losing the family, friends or local community networks that we all rely on in times of trouble.

Multi-Disciplinary Homeless Support Team (MDHST) is funded by BHSCT and NIHE. This service offers support to people who are homeless, or at risk of homelessness and have additional complex needs relating to diagnosed and undiagnosed mental health issues, substance misuse, physical health issues, offending backgrounds, learning disabilities and family issues. MDHST works in partnership with NI Housing Executive, Belfast Health & Social Care Trust and other voluntary sector organisations to support individuals and families to access and sustain appropriate temporary accommodation and to access mainstream health and social care services. It works collaboratively with statutory and voluntary agencies and regularly convenes case strategy meetings. The team advocates on behalf of service users and facilitates pathways and channels of communication between statutory and voluntary agencies to improve access to healthcare. This multi-agency approach enables a coordinated and holistic approach to supporting individuals and families with multiple needs.

Floating Support Services (Criminal Justice) deliver a flexible and responsive service for medium to high-risk offenders living in the community. The service is funded by Supporting People and aims to support individuals make the transition from prison to community and to secure and maintain accommodation. This service supports individuals with substance use issues, mental health issues, integration, reduced 6tabilize6d6n and most importantly helps to reduce the risk of re-offending. Interventions are based on the Good Lives Model, building on the individuals strengths and needs.

Frontline Network Counselling was established in January 2022. The project provides counselling services to support individuals to make the transition from prison into the community, obtain suitable accommodation and maintain their tenancies. The service also supports individuals to maintain positive mental health, counter social isolation and avoid further offending. Interventions are based on the Good Lives Model, building on strengths and are tailored to the individual's needs.

Low Threshold Services are currently delivered within the Northern and Southern Health & Social Care Trust areas and is funded by the PHA. The overall aim is to assist individuals to reduce their risk of alcohol and/or drug use by providing support that best meets their individual needs within the home and community settings. The service offers an open referral process to those with dependent drug use and also provides needle exchange on an outreach basis. These services have been extended until March 2024.

Community Needle Exchange is funded by the PHA. The service provides outreach needle exchange in Belfast. It is the first of its kind in NI and employs five staff working across Belfast on a rota basis, providing clean equipment and safer injecting advice to those using injecting equipment. This project has been evaluated and as a result of its impact continues to be funded as the service model and positive impact on the Belfast area has been commended in the evaluation.

The Homeless Traveller Project has been operating since January 2017 and is funded by the BHSCT. This project provides intensive support to members of the Traveller community, both individuals and families, in relation to housing and homelessness, tenancy sustainment and link-up with statutory health and social care services around multi-complex needs (including, for example, offending, mental health, family and childcare issues, addiction and physical health etc.). This project operates on a multi-agency collaborative model and is part of the Traveller Support Network for Greater Belfast.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Community Crisis Intervention Service (CCIS) was successfully retendered in 2021 and secured three-year funding from the health department via the Community Foundation. It continues to support those in crisis during evenings and weekends and has expanded its remit to include some day work for onward liaison and referral. Individuals in mental distress can access support and intervention from Thursday to Saturday out of hours when day services are closed.

Communities In Transition – Shankill is funded by The Executive Office (TEO) and Co-operation Ireland and is aimed at improving mental health and wellbeing in targeted communities that have a history of paramilitary control and influence. The project develops 7tabilize initiatives to improve awareness of mental health and addiction issues and is delivered in the local areas. The project also trains local Community Champions to support their areas and is responsive to delivering interventions unique to the locality. In addition, the project runs campaigns highlighting issues around mental ill-health and develops resources for areas to use.

Communities In Transition – Larne and Carrick is a similar project to the Shankill initiative under the same funder. It delivers 7tabilize plans, interventions and supports to improve mental wellbeing. The project covers a large area with complex issues and works closely with community programmes to ensure effective in reach into the community.

Extern Homes has been operating since March 2017. The Extern Homes project has been created to move people from homelessness into homes. We currently have ten properties which are let to tenants. A third of tenants progress into employment and/or education and zero return to homelessness. Extern Homes provides two-year tenancies/licence agreements for people who are homeless, and the supports required to sustain life in the community. The project focuses Non making the transition from homelessness to becoming a tenant a positive, affordable and comfortable experience.

Extern Homes offers tenants:

- Quality, affordable and supported accommodation
- A chance to move into the private rented sector
- A two-year tenancy/licence agreement followed by a rolling monthly agreement.

Refugee Floating Support is funded by NIHE/SP and has been operating since 2013. It works intensively with refugees during the 28-day notice period given to move out of National Asylum Support Service (NASS) accommodation and provides medium to long-term specialist and practical support and advice to resettle in the community. This ongoing intensive, comprehensive, one to one support includes, but is not limited to, housing, benefits/financial and budgetary management, health, education, legal status, training and employment, family reunification and community integration. The service aims to prevent homelessness and to maintain tenancies by directly supporting individuals who have housing issues and practical problems settling into the local community. The service works across the community and has existing networks with a range of other refugee and asylum support organisations. The team is an active participant in the Migrant Forum, the Refugee and Asylum Forum and the NI Asylum Stakeholders Forum.

Complex Floating Support (CFS) is funded by SP. The service aims to offer support to those with multiple complex needs to maintain their tenancy. The team operates across a continuum of support, to those who are homeless, or at risk of homelessness and have complex needs. The role of prevention, assessment and access, crisis intervention and sustainment services are all essential to maximise the likelihood of successful settlement into tenancy and also to prevent the continual cycle of in and out of homelessness.

Northern Ireland Refugee Resettlement Service (formerly the Syrian Vulnerable Persons Resettlement Service, SVPRS) is funded by the DfC. This service has been operating since December 2015. Extern Northern Ireland is one of three main delivery partners in the provision of 7tabilize7d resettlement support to individuals and families arriving under the UK Vulnerable Persons Relocation Scheme (VPRS). The service provides key workers to support individuals and their families arriving under the Scheme. Staff work intensively with individuals and families from their point of arrival, as they transition to their new home and resettle in their local communities. Additional supports include a holistic assessment of needs, practical support and link-up with statutory services to help families resettle in NI. Staff are based in Derry/Londonderry, Greater Belfast and the Armagh, Banbridge and Craigavon council areas.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Afghan Resettlement Scheme (ARAP/ACAS) is funded DfC. This service provides Key Workers to support families in their transition to their new homes. Staff are there to offer a wrap-around service for families, children, young adults and adults for each of the new groups of refugees and to continue to provide ongoing support to existing families where local services are not available. Staff also advocate on behalf of families and individuals with statutory services as appropriate.

Homes for Ukraine is funded by the DfC. This is a scheme that provides an opportunity for people from Ukraine who may not have family ties, to be sponsored to come to the UK by individuals, businesses or community organisations. As a delivery partner, Extern are responsible for completing a number of screening checks in order to assess the suitability of a host application prior to the guest's arrival. This includes screening the accommodation for adequate space, privacy and health and safety. Extern will also process safeguarding checks in the form of Access NI and HSC checks (vis HSC Trusts). Finally, Extern also completes a follow-up visit to confirm safe arrival and that people have settled into host accommodation.

MUST Hostel (Mid Ulster and South Tyrone) is funded by Supporting People. It offers accommodation, support and help tailored to the specific needs of single people aged between 18-65 who are homeless. The hostel aims to deliver a modern supported housing service which is flexible and has a holistic approach to the individual in order to meet the needs of the people we support. The hostel has 20 beds and accepts both male and females. It is a Probation Approved Hostel and works with the Probation Board for NI to supervise those who are subject to supervision under licenses or other restrictions.

SAIL Project (Supported Adults for Independent Living) is funded by Supporting People. The service was established by our MUST Hostel in Cookstown, with the aim of enabling people to live independently within the community and to help people sustain their tenancies.

Dispersed Outreach Teams (Farset, Newcastle and Mid-Ulster) including Farset Newcastle, Mid-Ulster, South East, North Down and Ards provides intensive support to individuals who has a range of complex needs and vulnerabilities from particular geographical areas and is funded by NIHE. These teams are multi-skilled in both engaging with 'difficult to reach' individuals and in identifying reflective and holistic supports. The teams aim to achieve positive outcomes with clients, including tenancy sustainment, management and support systems and mental health and physical health and wellbeing supports.

Connections is funded by the PHA. It is aligned with the Belfast Drug and Alcohol Coordination Team (BDACT) and delivers against the BDACT action plan, training and developing initiatives and interventions in line with strategic plans by BDACT to address drug and alcohol issues. The project also undertakes health-based initiatives such as Dry January, by arranging awareness events across the city highlighting the benefits of harm reduction and healthy alternatives to alcohol and drug use. Their community training role is in addition to information sharing and the development of materials which local voluntary agencies can use to address drug and alcohol related issues.

Complex Lives Intensive Support Workers consists of two staff members recruited in March 2023 to support the Belfast City Council led Complex Lives initiative. This is funded by PHA and NIHE. The staff are aligned with Criminal Justice Floating Support and SISS to intensively support those with complex needs who are currently homeless in Belfast city centre. The pilot involves significant multiagency support across several programmes aimed at providing access to services such as health, wellbeing, social and financial services with the aim of accessing and maintaining accommodation. Extern is also part of the Multiagency Steering Group and CEO Advisory Group.

SISS Social Worker is a post funded by Moore Trust and works alongside the SISS team to engage and support young people aged 17-25 who are using drugs at a problematic level. The social worker aims to provide direct support, access external supports, and liaise with other agencies to stabilize the young person and reduce the impact of drug use.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Young People and Families

Extern Northern Ireland's Young People and Families services are operational from bases across Belfast, Newtownards, Lisburn, Newtownabbey, Derry/Londonderry, Enniskillen, Omagh and Strabane. The nature of the services are further outlined below.

Pathways is funded by the Education Authority. This is an alternative education programme that works with young people aged 14-16 years who are at risk of being excluded from mainstream education and who may be at risk of offending or entering into care or custody. Pathways provides a full-time alternative education programme, five days a week, delivering 190 hours of support. Many young people attending Pathways are presenting with SEBD (social, emotional, behavioural difficulties) and more often undiagnosed additional learning needs, so staff have been inventive in both delivery and programme development. Personal development programmes include mental health awareness, alcohol, drugs, sexual health, cultural diversity, homelessness and mindfulness.

Improving Transitions, Enabling Results (ITER) is an Erasmus+ project led by GEMS NI, of which Extern is one of nine partners who include Eulab Consulting, Italy; University of Huddersfield; Desincoop, Portugal; University Politehica of Bucharest, Romania; Time Associates UK; Bekes County Government Office, Hungary; and Antares, Italy. ITER is designed to improve methods to engage young people to identify their individual needs and barriers to mainstream vocational training and to empower them to co-design and implement their personal action plan to address their needs and barriers across four 'zones', Learning, Life, Leisure and Work. The project closed in December 2022.

Looked After Children (LAC) Mentoring Support Service is funded by the HSCB. The service operates across Northern Ireland and offers a bespoke and task-focused model of mentoring. The service is available to young people aged 10-20 residing in a care placement or who have prior experience of care placement. The service offers a range of supports, tailored to the needs of each young person, to enable effective outcomes. Mentoring supports are provided for a range of issues, including improving self-confidence/self-esteem, social inclusion, education and employment and improving personal relationships.

Strength 2 Strength is funded by the HSCB and is a community-based intervention provided to children aged 8-13 and their families within the Western Trust area who are assessed as being 'in need' and where the children are at risk of offending and antisocial behaviour.

Family and Child Empowerment Services (FACES) is funded by the BHSCT and provides individual and family support to young people aged 8-17 years across South and East Belfast. The team works with ten young people and provides intensive hours of tailored support, which includes individual and group work, parenting and educational support, family therapy and social outings throughout the year. This project closed in September 2022.

Janus Youth Support is funded by the SEHSCT. The team works intensively on a one-to-one basis with young people aged 10-17 years who are living in the community or within the care system, whose behaviour is challenging, posing a risk to either themselves or others. Individually tailored support programmes are developed in response to the needs of the young people to support them to remain at home or at the lowest level within the care system. The project is aimed at young people's social functioning, community inclusion and family relationships.

Linx Ards and Lisburn is funded by SEHSCT. This service is a community-based programme which builds upon the strengths of young people aged 13-17 and their families to encourage healthy development, safety, stability and a positive future. The Linx team help young people and their parents/carers improve their relationships and support parents to help their children develop confidence and resilience. Linx seeks to reduce the likelihood of family breakdown and help young people to remain in their home, school and local communities.

Time Out offers respite, safety and support to young people aged 8-17 years and their families at Extern respite facilities at Kinnahalla, Co Down and Roscor, Co Fermanagh and is funded by WHSCT/SEHSCT/BHSCT/NHSCT. The service is contracted by four of the five Health Trusts within the NI and Tusla, the Family and Children's organisation in the Republic of Ireland. The programme works in partnership with social workers and responds to crisis, offering a sanctuary for young people who need time in a safe place where they can build on their strengths and develop confidence and self-esteem to address a range of issues for managing life challenges.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Youth Support is funded by WHSCT. This service provides community-based support in a group setting to young people aged 10-17 years. These young people are at medium to high risk of their current care placement breaking down and being received into residential or custodial care, or they can also be assessed as being a 'child in need'.

Early Years/Passport service is funded by WHSCT. This service is a community group-based programme for young people aged 8-12 years across the Western Trust area who are experiencing difficulties within the home, school and the community, or who are assessed as being a 'child in need'.

Intensive Support Fostering (ISF) is an integrated approach between Social Services and Looked After Children Therapeutic Services. It supports a minimum of eight specialist foster placements within the Western Trust. The programme involves recruiting and training eight specialist foster families who will be trained in the Model of Attachment Practice and be supported by a team comprising social workers and therapeutic services.

Independent Visitors is funded by the WHSCT. This service provides one-to-one support for children and young people who are in care or have had experience with the Trust's care support services. The role of the Independent Visitor is to 'assist, advise and befriend' through building positive and supportive relationships with individuals, independent of the Trust.

Summer Camp is funded by the WHSCT. The summer scheme model continues to develop to support the evolving and emerging needs of the young people who join the scheme. The programme has two elements providing:

1. Family Respite Breaks at Roscor Youth Village to support identified families to get a break away from their day-to-day challenges. Each break enables families to spend quality time together and to experience new opportunities by participating in a range of different activities and spending quality time together.
2. Activity Days for children/young people aged 8-13 who are socially excluded or who live in an area of high deprivation, or who are deemed as a 'child in need'. Opportunities are provided to participate in a range of outdoor activities to assist them to develop confidence, self-esteem and the ability to work as part of a team.

Raising Aspirations North Down (DARE Programme) is now entering its second year. It is funded through Communities in Transition and Extern partners with Alternative NI to work with young people in primary and secondary schools in the Bangor area to raise educational aspirations.

Youth Engagement Service is funded by the PHA. This service is based in Belfast and North Down (Bangor). Both projects offer a safe, social environment for young people aged 11-25 to explore, learn and develop their emotional well-being through the provision of an advice and signposting service on issues such as:

- Drug and alcohol use
- Low self-esteem
- Poor mental health
- Training and education
- Bullying

Work is based in schools, community settings and youth focused centres, but both also operate on a drop-in basis during the week.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Extern Ireland Services

In 2022, Extern Ireland provided a range of services throughout the Republic of Ireland with a focus on creating a safe and secure environment for individuals to enhance their strengths and improve their ability to handle the challenges of daily life.

Family Support Services

Time Out provides:

- Immediate crisis response for young people and families when home placements are at risk of breaking down.
- Planned respite to ensure regular breaks are provided to families and young people experiencing issues in the home and/or community.

During this time staff are working with young people to assist them to develop specific skills and abilities in and around behaviour, life skills and self-management.

We have seen the need for the service increase throughout the year and on occasion, there has been a need for interventions which are for longer than the normal four-day breaks and/or more frequent interventions. Extern has a number of Safe Haven facilities across the island which it uses to provide these breaks. Extern staff continued to provide emergency respite nights to service users when the strain of Covid was greatly impacting on families during lockdown in order to support the maintenance of family placements.

Janus works intensively on a one-to-one basis with young people when home or foster placements are under pressure of breaking down. The service provides planned respite to ensure regular breaks to support the wider family unit.

An individual package of intervention is developed with the young person and referring agent, to address the identified risk-taking behaviours and to support the young person to develop positive social, emotional, educational and physical skills.

The key focus is to support the young person to remain within the family setting and reduce the risk of them going into care. Janus is provided in the following areas across Ireland - Dublin, Cavan/Monaghan, Kildare, Wicklow, Louth, Meath, Galway, Roscommon, The Midlands, Limerick, Clare and Tipperary.

Youth Support provides a group-based approach that enables the service user to develop pro-social skills. It also focusses on supporting young people to develop skills of participation, group conflict resolution and cooperation. Issue-based group work sessions are delivered to assist young people to identify and reduce risk-taking behaviours. Group respite overnights assist in the development of independent skills and offer new experiential learning opportunities. Individual sessions are provided to allow individual needs to be met. The service is offered to young people aged 9-14 and includes linking in with parents to agree interventions and review progress. The service is delivered in Dublin City North.

Intensive Home Support Service (IHSS) is an intensive home support service provided to families with the aim of maintaining children and young people safely in the family home or foster care. The aim of the service - safely keeping families together - is at the core of the approach. IHSS is for families where significant child protection issues have been identified and children are at risk of being taken into care. All families have an allocated social worker and are referred to IHSS by Tusla. Families typically present with complex needs, including abuse, addiction, mental health issues, criminality, poor attachment and poor parenting capacity. The age of the children in the families supported by IHSS ranges from pre-school age through to adolescence. Services are currently provided in North Dublin, Kildare and Wicklow.

Youth Justice Services

Bail Supervision Scheme (BSS) utilises family intervention through the use of Multisystemic Therapy (MST) as an alternative to remand for young people aged up to 17. Young people are identified through the Childrens Court for referral to the service, which is funded through the Department of Justice. The BSS has been extended to include a Janus Justice worker who works with young people excluded by the MST criteria (absence of a significant stable family home placement). Extern delivers the BSS in Dublin and surrounding areas, Limerick and Cork.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Janus Justice provides intensive individual supports to young people who are either escalating through the Youth Justice System and/or have been assigned a Probation Officer.

Referrals come from Juvenile Liaison/Probation Officers. The work is very much centred on diversional activities and personal development to reduce the risk of the young person continuing to offend and to assist with making our communities safer. This service is provided in Limerick and as part of the BSS in Dublin.

Garda Youth Diversion Project provides early intervention and diversionary activities to young people who have been identified as at risk of, or who have come to the attention of, Garda Juvenile Liaison Officers due to antisocial or criminal behaviour. This work is very much centred on diversional activities and personal development to reduce the risk of the young person offending, and to assist with making our communities safer.

Minority Communities

Traveller Primary Health Care supports members of the Traveller community to access information and training regarding their health, both physical and mental. The overall aim of the programme is to improve health and outcomes for the Travellers population. Projects operate in both Cavan and Meath.

Addiction Support Services

Midlands Youth Drug & Alcohol Support (MYDAS) provides treatment and support services to young people under the age of 18 who are experiencing issues with drugs and/or alcohol use or are affected by drug and/or alcohol misuse within their families. Support is available to young people aged 18+ still in education. The service also provides education, information and support to service users and their families and includes education aimed at early intervention through training and upskilling professionals in relevant agencies to identify and address problematic drug and/or alcohol use among young people at an early stage. The service closed on 31 December 2022.

Problem Gambling aims to prevent and minimise gambling-related harm in Ireland. The project actively lobbies the introduction of fit-for-purpose gambling legislation and regulation in Ireland, working with all sectors of Irish society, in order to support the responsible use (consumption) of gambling services. We work from a harm-minimisation and harm-prevention standpoint.

This year, the project delivered gambling harm prevention talks to 68 schools, covering 19 counties in Ireland. Over 6,000 students attended the talks. The Youth Gambling Awareness Project is the only one of its kind in RoI, at present.

Intellectual Disability Services

Extern Outreach Support Service works with individuals who have an intellectual disability. The service supports them to participate within community life, develop social and interpersonal skills and reduce social marginalisation. This service offers specifically tailored individual support plans to each service user and provides important respite and support to families.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

GOVERNANCE, MANAGEMENT AND FINANCE

The company is governed by a Board of up to nine Trustees. The Board meets at least four times during the financial year with additional meetings called if necessary. The Board is supported by the Extern Group Committee structure which includes the Innovation and Development Committee, Audit and Risk Committee and Nominations and Remuneration Committee. Each committee makes recommendations to the Board for the latter's review and consideration for approval.

Board Trustees do not receive any remuneration in respect of their services to the charity. Receipted expenses are reimbursed when incurred. The Trustees, who are non-executive, represent a diverse range of relevant experience including finance, legal, criminal justice, housing, health, children services, business, research and mental health.

The Board delegates the day-to-day management of the company to the Strategic Leadership Team. This team comprises of the Chief Executive Officer (CEO) and five executive directors – Director of Services NI, Director of Services RoI, Director of Innovation and Development, Director of People and Organisational Development and Director of Finance and Corporate Services. Neither the CEO nor any of the executive directors are registered Directors of the Board.

From time-to-time urgent decisions on matters reserved for the Board many need to be taken between scheduled Board Meetings. In such circumstances, the Chair of Extern Group in consultation with the Chairs of the Extern Group Subsidiary Boards has the authority to deal with such matters. In all circumstances, decisions will be formally recorded and reported to the Board. This is in accordance with the Boards' Scheme of Delegation.

Constitution

Extern Group is a charity which is constituted under the Companies Act 2006, as a Company Limited by Guarantee. The company's governing document is the Memorandum and Articles of Association.

Trustees' Interests

No Trustee, in the current year, had any interest in any contract undertaken by the organisation.

Going Concern

The Trustees believe that there are no material uncertainties that cast significant doubt about the company's ability to continue as a going concern and the financial statements have been prepared on this basis. The company is supported by two subsidiary companies and the consolidated accounts show a satisfactory reserves position and performance in the current year.

Appointment of (Trustee) Directors

As set out in the Memorandum and Articles of Association, the Chair of Extern Group is appointed annually by Trustees. The appointment to the Chair cannot normally be for more than six consecutive years.

The appointment of new Trustees is confirmed by election at the following AGM. Trustees may serve a maximum of nine years. There is a policy of retirement by rotation to ensure that the Board is continually rejuvenated. The Board also considers succession planning to ensure continued expertise when its most experienced members step down.

Director Induction and Training

New Board members undergo an orientation period with the Group Chair and CEO to brief them on their legal obligations under company law, to go through the Memorandum and Articles of Association, the Board make-up, decision making processes, the business plan, the recent financial performance of the charity, current programmes and projects, the most recent annual reports and information on staff and volunteers.

All Trustees are encouraged to be familiar with Extern's range of programmes and may take a special interest in some, depending on their expertise and location. Trustees are encouraged to attend external and internal training events which will facilitate the undertaking of their role.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Conflict of Interest

New Trustees are requested to sign up to the Board's Code of Conduct and are also required to complete and sign a Conflict-of-Interest document, declaring any conflicts that either currently exist or may materialise during their term on the Board. All Trustees are requested to submit an annual Declaration of Interest form and to resubmit should their circumstances change during the year, in line with the Boards' Conflict of Interest Policy. Conflicts of interest and declarations of loyalty are included as a standing agenda item for all committee/board meetings. Trustees who declare a conflict of interest at the start of the meeting are obliged to leave the meeting before the relevant agenda item is discussed.

Fixed Assets

The Trustees are of the opinion that the market value of interests in land and buildings as at the end of the period exceeded that the amount in the balance sheet, but they have sought to reflect the excess in the financial statements, given the economic environment at present.

Principal Risks and Uncertainties

The principal risks facing Extern Group relate to the safeguarding of its services to clients, which the company manages through the deployment of appropriately qualified and trained staff led by the Head of Safeguarding and Head of Quality and Audit personnel and use of appropriate policies and standards. The main uncertainty facing Extern Group relates to the funding environment in which the company operates.

Holding and Subsidiary Companies

Extern Northern Ireland was established in 1978 to administer services in Northern Ireland. Extern Ireland as established in 2004 to administer services in the Republic of Ireland. New governance arrangements took effect from 1 July 2014 whereby both companies became subsidiaries of the new holding company, Extern Group.

Organisation

Objectives

The main objective of the company is:

To promote, support or carry on, either alone or in cooperation with any other body, authority or person, community based and other services, projects or schemes which aim to minimise the risks and/or prevent the occurrence of:

- Family breakdown
- Exclusion from communities
- Placement in statutory care, private residential or fostering services
- Exclusion from mainstream education services
- Admission to young offender centres
- Imprisonment
- Homelessness
- Offending and re-offending
- Long-term dependency on statutory care and support services
- Substance abuse
- Harm to the public

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Organisation Management

Extern has established a fit for purpose organisation model to enable it to achieve its Vision and Mission through the delivery of its services. The major risks associated with the provision of services is the safeguarding of service users and social care workers. Extern manages these risks through:

- A safeguarding statement for every service project
- Social Care practice and management skills of its employees
- Capacity to provide full compliant commissioned services
- A Head of Safeguarding
- A Head of Quality and Audit

Future Plans and Developments

The exponential rise in demand for services following the Covid pandemic, as well as the impact of the current cost of living crisis, demands a dynamic strategy in the years ahead.

Extern's newly appointed CEO will lead the development of a new strategy and engage with key stakeholders from commissioners, funders, staff and service users in the development of the strategic plan. Our objectives in the coming years include raising the awareness of Extern's service portfolio with policy makers, legislators and other key stakeholders and to advocate for the voiceless in our society. We will continue to support our current service users whilst striving to expand our services to meet the growing numbers in need of our support.

Employee Involvement

The company operates a framework for employee information and consultation which complies with the requirements of the Information and Consultation of Employee Regulations 2004. During the year, the policy of providing information about the company has been continued through the communication framework. Regular meetings are held between local management and employees to allow a free flow of information and ideas.

Central Support Services

The delivery of services is supported by central support services from Extern Group to the subsidiary companies under the terms of a Service Level Agreement. These are wide ranging and include the following:

Support function	Services inclusive of:
Financial Services	Transaction processing; payroll services; pensions administration; budget build; service costings and tender bids; management and financial accounting and reporting; grant applications; funding claims, contracts management; statutory reporting; business assurance checks controls and balances.
IT & Telecommunications	IT support; IT hardware; systems software; telecoms and communication networks; cyber security and other protective measures
Estates, Fleet and Central Procurement	Estates and lease management; fleet management; health & safety management and assurance; central supplier tendering and supplier contract management; insurance placement, management and claims administration

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Human Resources & Staff Development	Recruitment, vetting, registration and staff induction processes; staff development programmes; advice, guidance and assistance on all aspects of personnel and human resources management;
Training & Practice Development	Mandatory & specialist training of all personnel; practice support and professional development for social care workers and social workers for internal staff; practice support & professional development services to voluntary sector social care providers.
Quality Assurance, Governance & Audit	Internal audits of systems, controls & policy compliance; stakeholder audit co-ordination; safeguarding procedures, policies, training, communications and incident management; risk management, co-ordination and monitoring; GDPR and data protection services
Executive & Business Supports	Senior management services; public & stakeholder relationship management; Internal & external communications management including management of communication systems and networks; funding and fundraising support to advance Extern's mission.

Extern Group Additional Services

Service	Funder	Description
Moving Forward, Moving On	European Social Fund for NI and the Department for the Economy	This project provides support to alternative education participants aged 16-19 who are in transition to training, further education and/or employment.
Practice Development Unit/Team	Northern Ireland Social Care Council	Practice Support and Professional Development for social care workers, both as an internal service and as commercial services to voluntary sector social care providers.

The Practice Development Team provide in house training to staff and volunteers, and teaching and assessment of social work students from Northern Ireland, across the UK and internationally, who are provided with practice elements within Extern or across the third sector. The team provides oversight of social work placements, which includes coaching, mentoring and standardisation of practice teachers and supervisors.

The team also provides training, mentoring, coaching and assessment to qualified social work staff who are completing their post qualification registration with the NI Social Care Council (PiP) and to other social work qualified staff completing the Assessed Year in Employment (AYE) after qualifying.

The team has supported over 2,500 staff, volunteers and students to develop practice and in meeting ongoing professional development requirements and aspirations throughout the year.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Management of Risk

The organisation has a statement of commitment and the duty to ensure, as far as is reasonably practicable, the health, safety and welfare of its service users, employees, volunteers, students and Board members.

The organisation has a corporate risk strategy which includes an assurance framework and a corporate risk policy, that highlights the importance of risk management throughout the organisation, from project workers/frontline staff through to the Board. Volunteers and bank workers, students and subcontractors are included in how the organisation assess and manages risk.

Extern understands that it is necessary for management and staff to work together positively to achieve a safe and healthy working environment that is compatible with the work that we do. Board members and senior managers are expected to lead by example and provide support and assistance throughout the organisation.

There are numerous committees to ensure the effective management of all risk including the Audit and Risk Committee, Nominations and Remuneration Committee, Innovation and Development Committee, Safeguarding Committee, Information Governance Committee and Health and Safety Committee.

On a monthly basis, the Strategic Leadership Team, Programme Managers and Heads of Departments complete a risk register which incorporates all identified risks. Programme Managers identify operational risks, controls and/or added actions to minimise risk, which is then escalated to the relevant head of department. The Heads of Departments include Operational Assistant Directors and Heads of Support Services including Finance, IT, Quality and Audit, Safeguarding, Data Protection, Practice Development, HR, Support Services and Fundraising.

Extern, through its policies, procedures and training, strives to create an environment which is safe as is reasonably practicable by ensuring that risks are continuously identified, assessed and appropriately managed.

We aim to:

- Foster an organisational culture of openness and willingness to report risks, incidents and near misses that can be used for organisation-wide learning.
- Provide appropriate training to staff to ensure effective management of risks and to maintain compliance with standards, regulatory requirements and legislation.

The Strategic Leadership Team maintains a strategic risk register which incorporates Business Plan targets that are linked to the overall strategy of the organisation. At a project level, there are several risk management controls which include the Risk Management Policy, Risk Assessment procedures for individuals, groups and activities, Lone Working and Safeguarding Policies along with mandatory training which all staff need to complete as part of their induction and ongoing professional development.

To ensure good governance, Extern contracts with independent professional firms of both internal and external auditors. In addition, the Quality & Audit Department conducts internal audits on projects to identify opportunities for improvement. These can be planned specific audits or unannounced audits to ensure that staff are complying as required. Extern's Safeguarding Committee was established to support the organisation to deliver high quality, best practice services and is led by the Head of Safeguarding. The committee meet quarterly and membership includes Executive Directors and Assistant Directors of Services, middle management and Heads of Departments.

The Health & Safety Committee meets up to three times per year to review health and safety requirements and to ensure that health and safety within the organisation (transporting service users, lone working and incidents/accidents) including every building/premise, is managed under the health and safety legislation requirements including environmental risk assessments, fire safety inspections, COSH, NEBOSH etc.

Within each team meeting (from frontline projects up to Strategic Leadership Team), risk management, health and safety and safeguarding are all standing items on agendas. Risk management is embedded within the organisation's operational and strategic delivery and is managed at all levels across the organisation.

The Board has its own risk management policy statement, the purpose of which is to ensure that staff and other stakeholders are aware of Extern's responsibilities and their own individual responsibilities as Board members.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Reserves Policy

Unrestricted Reserves

Unrestricted reserves are those reserves which Extern can expend at the discretion of the Trustees to promote the objects of the charity. The organisation maintains a level of unrestricted reserves to ensure effective financial governance through ensuring that the charity can continue to operate as a going concern and remain viable in the face of any changing circumstances including interruptions to funding or fluctuations in income and expenditure. The Trustees current free Reserves Policy is a minimum of three months of gross average annual expenditure. At March 2023 this would equate to £2,771k. Currently the amount of free unrestricted reserves is £2,773k. The Reserves Policy is currently under review.

Unrestricted Designated Reserves

Unrestricted designated reserves comprise unrestricted funds designated for a particular purpose by the Trustees. These are, typically, reserves relating to individual projects which remain designated to the individual programme of activity and fixed assets reserves tied up in the delivery of services.

Restricted Reserves

Restricted reserves are those reserves which have specific conditions attached to them as to how they are to be spent. Cash to the value of the reserves are held in a separate fund within the balance sheet where it has been included within cash at bank in hand.

Remuneration Policy

The organisation has a Reward and Remuneration Policy which is reviewed and updated on a regular basis to ensure that staff length of service is recognised and that the organisation's salaries remain competitive in the sector in which it operates.

The organisation uses a variety of tools to support the performance management of staff including probationary reviews, performance appraisals and, where formal performance management interventions are required, the utilisation of formal performance measures to ensure that staff continue to be efficient, effective and productive.

The CEO's remuneration is reviewed annually by the Nominations and Remuneration Committee and Extern Group Board.

Financial Review

The Statement of Financial Activities and Balance Sheet for the year ended 31 March 2023 are set out on pages 24 and 26 and the financial review is based on these results.

Overview

Charitable activities are largely supported by statutory income from a number of departments, Health Trusts and other statutory organisations. These commissioners are highlighted in the service descriptions included on pages 5-12

As an organisation we have continued to focus on sustainability post the Covid pandemic through pursuing tender opportunities and applications to Trusts and Foundations. When the conditions permitted, we reintroduced community-based fundraising for Extern's mental health and homeless projects.

Charitable income/donations have decreased by 10% to £11.2m (2022: £12.4m) due to a decrease in contracts undertaken by Extern during the period. Extern's emphasis going forward continues to be on securing income that will result in sustainable finances and cash flow.

The net income in the accounting year was £98k compared to net expenditure of £904k in 2022. The net expenditure in 2022 included exit costs in respect of projects that closed and a funder repayment of £602k. The company assets remain strong, with net assets of £6.2m at 31 March 2023 (2022: £6.1m).

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

The Trustees believe there are no material uncertainties that cast significant doubt on the company's ability to continue as a going concern and thus the financial statements have been prepared on this basis.

The Trustees believe that they have complied with the requirements of the Companies Act 2006 with regards to books of account by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function.

Disclosure of Information to the Auditors

The Trustees who held office at the date of approval of this Report confirm that, so far as they are each aware, there is no relevant audit information of which the company's auditors are unaware. Each Trustee has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are also aware of that information.

Auditors

In accordance with the Companies Act 2006, a resolution for the re-appointment of the company auditors will be proposed at the Annual General Meeting.

Statement of Trustee Responsibilities in respect of the Trustees Report and Financial Statements

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable UK law and UK Generally Accepted Accounting Practice.

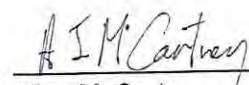
Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with UK Generally Accepted

Accounting Practice, Accounting Standards and applicable law. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable account policies and then apply them consistently
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose, with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Allen McCartney
Chair Extern Group

Date Approved: 23 November 2023

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2023**

Opinion

We have audited the group and parent charitable company financial statements of Extern Group for the year ended 31 March 2023 which comprises the consolidated and charity Statement of Financial Activities, the consolidated and charity Balance Sheets, the consolidated and charity cash flow statement and the notes to the accounts including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the Group's and of the Parents charitable company's affairs as at year ended 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's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 Group or Parent Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts 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.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2023**

Other information (Cont)

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 accounts 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees Report for the financial year for which the accounts 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 the knowledge and understanding of the Trustees 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 in relation to which the Companies Act 2006 requires us to report to you If, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received; or
- the accounts 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, 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 directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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 accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2023**

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Group and Parent charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the Charity and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation.
- We obtained an understanding of how the company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the Group and Parent charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the Group and Parent charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2023**

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures and testing of supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. 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 through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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



Dr R I Peters Gallagher OBE FCA (Senior Statutory Auditor)
For and on behalf of
Moore (N.I.) LLP

Date: 23.11.2023

**Extern Group - Consolidated
Company Limited By Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations & Legacies	3	324,579	6,767	331,346	449,186
Charitable Activities	4	7,172,011	15,146,801	22,318,812	24,038,139
Other Trading Activities	5	64,596	-	64,596	58,070
Gain/Loss on Exchange	5	-	-	-	-
Other Income	6	-	-	-	-
Investment Income	7	147	-	147	37
Total Income		7,561,333	15,153,568	22,714,901	24,545,432
Expenditure on:					
Raising Funds	8	317,847	-	317,847	151,958
Charitable Activities	8	8,971,004	12,802,893	21,773,896	23,603,209
Total Expenditure		9,288,851	12,802,893	22,091,743	23,755,167
Unrealised Gain/(loss) on Exchange		19,655	-	19,655	-
Exchange Rate Gains/(Losses) on Consolidation		82,885	-	82,885	(3,236)
Net Income/(Expenditure) before Exceptional Item & Transfers		(1,624,978)	2,350,676	725,698	787,029
Exceptional Item	22	-	-	-	(601,879)
Net Income/(Expenditure) after Exceptional Item & before Transfers		(1,624,978)	2,350,676	725,698	185,150
Transfers Between Funds	9/10	3,814,877	(3,814,877)	-	-
Net Movement in Funds		2,189,899	(1,464,201)	725,698	185,150
Reconciliation of Funds					
Funds Brought Forward	9/10	5,333,974	3,277,486	8,611,460	8,426,310
Total Funds Carried Forward		7,523,873	1,813,285	9,337,158	8,611,460

The notes on pages 30-49 form part of these financial statements. The results relate to continuing activities.

The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.


Allen McCartney
Extern Group Chair

Date: 23 November 2023

Extern Group
Company Limited By Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2023

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Income from:				
Donations & Legacies	218,602	2,350	220,952	110,411
Charitable Activities	87,148	135,418	222,566	674,522
Gain/Loss on Exchange	-	-	-	-
Corp. Charge - Extern Ireland	1,620,002	-	1,620,002	1,166,690
Corp. Charge - Extern N. Ireland	1,244,416	-	1,244,416	1,575,604
Total Income	3,170,167	137,768	3,307,935	3,527,227
Expenditure on:				
Raising Funds	317,847	-	317,847	151,958
Charitable Activities	2,888,799	138,732	3,027,532	3,300,226
Total Expenditure	3,206,647	138,732	3,345,379	3,452,184
Unrealised Gains/(Losses) on Exchange	6,211	-	6,211	-
Net income/(expenditure)	(30,268)	(964)	(31,233)	75,043
Transfers Between Funds	-	-	-	-
Net Movement in Funds	(30,268)	(964)	(31,233)	75,043
Reconciliation of Funds				
Total Funds Brought Forward	(228,810)	9,598	(219,212)	(294,255)
Total Funds Carried Forward	(259,078)	8,634	(250,445)	(219,212)

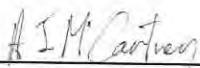
The notes on pages 30-47 form part of these financial statements. The results relate to continuing activities.

The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

**Extern Group - Consolidated
Company Limited By Guarantee
Statement of Financial Position
For the Year Ended 31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible Assets	13	3,953,716	4,078,995
Intangible Fixed Assets	14	-	33,967
Total Fixed Assets		3,953,716	4,112,962
Current assets			
Debtors	15	2,801,085	3,546,575
Cash at Bank and in Hand		6,344,798	5,497,591
Total Current Assets		9,145,883	9,044,166
Liabilities			
Creditors: Falling due within one year	16	(3,385,704)	(4,086,226)
Total Assets less Current Liabilities		9,713,895	9,070,902
Creditors: Falling due more than one year	17	(376,737)	(459,442)
Net assets		9,337,158	9,611,460
Funds employed			
Restricted Funds	9	1,813,285	3,277,486
Unrestricted General Fund	10	4,064,162	3,168,378
Unrestricted Designated Fund	10	3,459,711	2,165,596
		9,337,158	8,611,460

The financial statements were approved and authorised for issue by the Board and were signed on its behalf by:



Allen McCartney
 Extern Group Chair

23 November 2023

 Date

Company Registration: NI618684

The notes on pages 30-47 form part of these financial statements. The results relate to continuing activities.

Extern Group
Company Limited By Guarantee
Statement of Financial Position
As at 31st March 2023

	2023	2022
	£	£
Fixed assets		
Tangible Assets	4,027	4,537
Intangible Assets	-	33,967
Total Fixed Assets	4,027	38,504
Current assets		
Debtors	217,979	372,611
Cash at Bank and in Hand	197,068	268,098
Total Current Assets	415,047	640,709
Liabilities		
Creditors: Falling due within one year	(669,519)	(898,425)
Total Assets less Current Liabilities	(250,445)	(219,212)
Creditors: Falling due more than one year	-	-
Net assets	(250,445)	(219,212)
Funds employed		
Restricted Funds	8,634	9,598
Unrestricted General Fund	(259,079)	(228,810)
Unrestricted Designated Fund	-	-
	(250,445)	(219,212)

**Extern Group - Consolidated
Company Limited By Guarantee
Statement of Cash Flow
For the Year Ended 31 March 2023**

	Notes	2023 £	2022 £
Cash used in Operating Activities	24	1,021,744	1,851,429
Cash flows from Investing Activities			
Interest Income		147	37
Interest Paid		(27,539)	(89,265)
Purchase of Tangible Fixed Assets		(30,734)	(471,099)
Purchase of Intangible Fixed Assets		-	-
Proceeds from sale of Fixed Assets		-	-
Cash provided by (used in) Investing Activities		(58,126)	(560,327)
Cash flows from Financing Activities:			
Repayment of Borrowing		(83,183)	(85,711)
Cash used in Financing Activities		(83,183)	(85,711)
Decrease in Other Loans		83,163	85,711
Increase/(Decrease) in Cash and Cash Equivalents in the year		880,435	1,376,813
Exchange Rate and consolidation Movements		(49,955)	-
Cash and Cash Equivalents at the beginning of the year		4,953,341	3,576,528
Cash and Cash Equivalents at the end of the reporting period	25	5,883,731	4,953,341

Extern Group
Company Limited By Guarantee
Statement of Cash Flow
As at 31st March 2023

	Notes	2023 £	2022 £
Cash used in Operating Activities		(14,067)	94,458
Cash flows from Investing Activities			
Interest Income		-	-
Interest Paid		-	(1)
Purchase of Tangible Fixed Assets		(3,065)	(1,962)
Purchase of Intangible Fixed Assets		-	-
Cash provided by (used in) investing activities		(3,065)	(1,963)
Cash flows from Financing Activities:			
Repayment of Borrowing		-	-
Cash used in Financing Activities		-	-
Increase/(Decrease) in Cash and Cash Equivalents in the year		(71,030)	(16,030)
Cash and Cash Equivalents at the beginning of the year		268,098	284,128
Cash and Cash Equivalents at the end of the reporting period		197,068	268,098

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

1) Accounting Policies

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

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern due to the level of free reserves in the consolidated group in place and the funding secured moving forward.

c) Income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised and refers to the trustees' annual report for more information about their contribution.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

1) Accounting Policies - (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank. measured reliably.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

h) Allocation of support and governance costs

Support and governance costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the Charity's activities. These costs have been allocated to expenditure on charitable activities.

i) Operating leases

Where assets are acquired under finance leases, the capital element of the asset is included in fixed assets and amortised over the life of the asset. The outstanding capital element of the leasing obligation is included in creditors falling due. The interest element is written off over the primary period.

All other leases are accounted for as operating leases and the rental charges are charged to the statement of financial activities on a straight line basis over the life of the lease.

j) Tangible fixed assets

Depreciation is calculated to write off the original cost less the expected residual value of the assets over their estimated useful lives at the following annual rates:-

Freehold Property	- 2% per annum
Leasehold Property	- 2% per annum
Fixtures and fittings	- 25% of the reducing balance
Motor Vehicles	- 33.33% of the reducing balance
Short leasehold improvements	- Term of lease
Long life equipment	- 12.5% straight line
Computer equipment	- 33.33% straight line
Alterations to long leasehold premises	- 15% of the reducing balance

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

1) Accounting Policies - (continued)

j) Tangible fixed assets cont.

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, the net amounts are presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instruments is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

1) Accounting Policies - (continued)

n) Financial instruments (continued)

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

p) Pensions & Private Health Insurance

Existing employees of the charity were entitled to join a defined contribution pension scheme, administered through Royal London. The Pension Schemes are funded by contributions from employee and employer. All employees are automatically enrolled into a stakeholder pension scheme, unless they have exercised their right to opt out of scheme membership. Employees registered on the pension scheme are also covered by the Canada Life health insurance which is split between a Death Benefit scheme and Income Protection scheme.

Each company within the group makes a contribution of 6.5% of salary requesting participating. The pension cost charge for the year represents contributions payable by the company to the fund.

q) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

r) Basis of consolidation

In the parent company financial statements, the cost of a business combination is the fair value at the acquisition date of the assets given, equity instruments issued and liabilities incurred or assumed, plus costs directly attributable to the business combination. The excess of the cost of a business combination over the fair value of the identifiable assets, liabilities and contingent liabilities acquired is recognised as goodwill. The cost of the combination includes the estimated amount of contingent consideration that is probable and can be measured reliably, and is adjusted for changes in contingent consideration after the acquisition date. Provisional fair values recognised for business combinations in previous periods are adjusted retrospectively for final fair values determined in the 12 months following the acquisition date. Investments in subsidiaries, joint ventures and associates are accounted for at cost less impairment.

The consolidated financial statements incorporate Extern Group and all of its subsidiaries (i.e. entities that the group controls through its power to govern the financial and operating policies so as to obtain economic benefits). Subsidiaries acquired during the year are consolidated using the purchase method. Their results are incorporated from the date that control passes.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with the group's accounting policies.

All intra-group transactions, balances and unrealised gains on transactions between group companies are eliminated on consolidation. Unrealised losses are also eliminated unless the transactions unless the transaction provides evidence of an impairment of the asset transferred.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

2. Legal Status

Extern Group was registered on 3rd June 2013 as a company limited by guarantee, not having a share capital. The liability of the Members is limited to a sum not exceeding £1, being the amount that each Member undertakes to contribute to the assets of a charity in the event of its being wound up while she, he or it is a Member or within one year after she, he or it ceases to be a Member, for:

- 1) Payment of the charity's debts and liabilities incurred before he, she or it ceases to be a Member;
- 2) Payment of the costs, charges and expenses of winding up; and
- 3) Adjustment of the rights of the contributories amongst themselves.

3. Income from Donations and Legacies

	2023	2023	2023	2022
	Unrestricted	Restricted	Total Funds	Total
	£	£	£	£
Donations	211,429	5,910	217,339	385,369
Other Fundraising and Donations	11,011	857	11,868	18,150
Sundry Income	102,139	-	102,139	45,667
	324,579	6,767	331,346	449,186

The 2022 total of £449,186 was split as £197,015 unrestricted and £252,171 restricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

4. Income from Charitable Activities

	2023	2023	2023	2022
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Statutory Agencies:				
Department of Justice – Core	55,000	-	55,000	176,125
Department of Justice – NI Prison Service	31,120	-	31,120	151,460
Health & Social Care Board	171,500	318,077	489,577	503,281
Public Health Agency	1,126,828	564,159	1,690,987	1,651,410
Northern Trust	70,200	-	70,200	209,300
Belfast Trust	359,631	62,880	422,511	606,771
Western Trust	1,125,701	-	1,125,701	1,231,414
South Eastern Trust	646,937	1,311	648,248	719,597
Education Authority	378,480	6,000	384,480	360,000
Northern Ireland Housing Executive	999,631	308,582	1,308,213	1,448,978
NIHE – Supporting People	73,431	2,739,287	2,812,718	2,515,940
Department for the Economy / European Social Fund	-	301,622	301,622	730,301
SEUPB	-	(51,582)	(51,582)	594,714
Tusla	-	6,263,590	6,263,590	6,572,832
HSE	-	1,839,160	1,839,160	1,784,481
Irish Youth Justice Service	-	730,710	730,710	650,615
Department of Children & Youth Affairs	2,047,789	-	2,047,789	1,869,591
Department for Communities	-	1,088,776	1,088,776	759,359
The Executive Office	-	179,269	179,269	424,811
National Lottery Funding	-	27,278	27,278	81,832
Community Foundation NI	-	207,306	207,306	38,052
Barnardos	10,250	-	10,250	8,600
Others	2,000	-	2,000	7,641
Bangor Alternatives NI	-	22,999	22,999	27,374
NISCC	19,898	135,418	153,316	181,357
Councils:				
Belfast City Council	-	47,464	47,464	189,406
Derry & Strabane District Council	-	-	-	83,867
Fermanagh & Omagh District Council	1,368	-	1,368	1,506
Limerick City Council	-	135,354	135,354	113,384

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

4. Income from Charitable Activities	2023	2023	2023	2022
	Unrestricted £	Restricted £	Total Funds £	Total Funds £
Other:				
Kildare County Council Grant	-	5,418	5,418	7,359
Gems NI Ltd	6,104	-	6,104	17,830
St Martins In The Fields	-	59,637	59,637	13,508
The National Lottery Community Fund	-	-	-	96,755
Rothco Ltd	-	-	-	42,585
Premier Lotteries Ireland	-	17,426	17,426	12,776
Problem Gambling (Other)	-	71,803	71,803	-
Civil Service Charities Fund	17,144	-	17,144	-
Erasmus	-	20,191	20,191	-
British Red Cross	1,000	-	1,000	1,000
Arnold Clarke Community Fund	-	-	-	1,000
Homeless Connect	4,016	-	4,016	4,465
Voice of Young People in Care	525	-	525	450
NIACRO	-	4,585	4,585	4,933
Portavogie Youth	-	-	-	300
BHSCT Health Improvement	-	-	-	900
T-Met	-	630	630	1,838
NIE Electricity Networks	-	-	-	1,360
Exchange Supplies	-	-	-	1,875
Cloth Workers	-	-	-	50,000
Beatrice Lang Trust	-	-	-	25,000
Enkalon Foundation	-	-	-	1,000
Esmee Mitchell Trust	-	-	-	3,000
William A Cadbury Charitable Trust	-	30,000	30,000	-
Avenue Recycling	-	2,936	2,936	-
RSPB/Lough Erne Landscape Partnership	-	2,800	2,800	-
Belfast Homeless Services	-	-	-	500
Victoria Homes Trust	2,000	-	2,000	-
The Albert Hunt Trust	5,000	-	5,000	-
Probation Board for Northern Ireland	2,278	-	2,278	-
Other Funders	14,180	3,715	17,895	55,706
	7,172,011	15,146,801	22,318,812	24,038,139

The 2022 total of £24,038,139 was split as £9,595,539 unrestricted and £14,442,600 restricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

5. Income from Other Trading Activities

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total Funds 2022 £
Client contribution	64,596	-	64,596	57,171
Gain/Loss on Exchange	-	-	-	-
Other	-	-	-	899
Total	64,596	-	64,596	58,070

The 2022 total of £58,070 was all unrestricted.

6. Other Income

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total Funds 2022 £
Gain/Loss on Disposals	-	-	-	-
Total	-	-	-	-

The 2022 total of £nil was all unrestricted.

7. Income from Investments

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total 2022 £
Bank Interest	147	-	147	37
	147	-	147	37

The 2022 total of £37 was all unrestricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

8. Expenditure on Charitable Activities	2023	2023	2023	2022
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Staff Costs - Payroll	6,347,092	10,040,456	16,387,548	17,649,883
Staff Costs - Non Payroll	212,252	611,645	823,897	508,449
Direct Service User Costs	203,216	538,327	741,543	691,535
IT and Communications	507,260	196,484	703,744	726,331
Premises and Utilities	866,005	606,129	1,472,134	1,713,289
Training Costs	80,008	144,308	224,316	253,008
Fleet Costs	78,266	306,188	384,454	341,214
Overheads	405,475	265,203	670,678	795,997
Legal & Professional	346,916	84,984	431,900	721,085
Finance Costs	30,385	3,975	34,360	110,985
Depreciation	193,446	5,143	198,589	230,511
Governance	18,273	-	18,273	12,880
Other	257	50	307	-
	9,288,851	12,802,892	22,091,743	23,755,167

The cost of raising funds of £317,847 has been included within the various totals above.

The 2022 total of £23,755,167 was split as £10,623,841 unrestricted and £13,131,326 restricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

9. Restricted Funds	Funds as at 01/04/2022	Op.balance restatement	Incoming Resource	Resources Expended	Transfers	Funds as at 31/03/2023
	£	£	£	£	£	£
NIHE - Supporting People	566,675	(340,392)	2,739,288	(2,155,945)	(331,790)	477,836
Northern Ireland Housing Executive	235,918	(47,794)	308,582	(319,116)	(66,481)	111,109
Department for Communities	77,517	(77,517)	1,088,776	(999,068)	(89,708)	-
Department for the Economy/Extern Works	(14,037)	14,037	301,622	(423,720)	122,098	-
SEUPB	72,574	(72,574)	(51,582)	351	51,231	-
Tusla (NI Contract)	-	-	64,452	(64,452)	-	-
St Martin In The Fields	-	-	59,637	(48,832)	(10,432)	373
Belfast Health & Social Care Trust	6,859	-	62,880	(39,099)	(9,074)	21,566
Health & Social Care Board	-	-	318,077	(251,544)	(47,771)	18,762
Public Health Agency	16,930	(76,264)	564,159	(496,494)	(53,057)	(44,726)
The Ireland Funds	4,550	-	-	-	-	4,550
The Executive Office	64,887	(44,518)	179,269	(176,171)	(32,308)	(8,841)
National Lottery Community Fund	23,127	(23,127)	27,278	(27,278)	-	-
Bangor Alternatives	12,978	(3,019)	22,999	(20,149)	(2,960)	9,849
T-Met	-	-	630	(630)	-	-
Community Foundation NI	1,705	(2,752)	207,306	(171,781)	(34,517)	(39)
Education Authority	-	-	6,000	(6,000)	-	-
William A Cadbury Charitable Trust	-	-	30,000	(30,001)	1	-
Avenue Recycling	-	-	2,936	(2,936)	-	-
RSPB/Lough Erne Landscape Partnership	-	-	2,800	(2,800)	-	-
NIACRO	822	(822)	4,585	(3,808)	(777)	-
South Eastern Health & Social Care Trust	-	-	1,311	(1,311)	-	-
Other	-	-	1,999	59,573	(61,572)	-
Belfast City Council	-	-	47,464	(40,989)	-	6,475
Transfer from unrestricted funds	-	-	-	-	-	-
Tusla (ROI contracts)	1,609,248	(897,619)	6,199,138	(5,115,211)	(895,116)	900,440
Department of Justice (YDP)	116,686	(116,686)	731,567	(655,881)	(75,687)	-
Department for the Economy / ESF	37,533	(1,614)	-	30,962	(66,881)	-
HSE	55,193	(105,557)	1,839,160	(1,484,997)	(278,456)	25,343
Jumping Hurdles	2,351	(236)	-	-	(2,115)	-
Limerick fundraising	1,523	(66)	-	-	-	1,457
Limerick County Council	46,956	(21,299)	135,354	(114,808)	(23,684)	22,519
Kildare County Council	2,681	(499)	5,418	(5,418)	-	2,182
Problem Gambling Ireland	17,160	(17,160)	92,789	(105,292)	15,057	2,554
Department of Children/EDIY	3,577	23	-	-	-	3,600
Erasmus	-	-	20,191	(3,261)	(16,930)	-
Other income (ROI)	1,538	605	1,714	(574)	-	3,283
JP McManus Capital Fund	249,889	1,613	-	(5,143)	-	246,359
Extern Homes	(9,614)	9,614	-	-	-	-
Transfer from General Reserves	5,322	(5,322)	-	-	-	-

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

9. Restricted Funds - (continued)	Funds as at 01/04/2022	Op.balance restatement	Incoming Resource	Resources Expended	Transfers	Funds as at 31/03/2023
	£	£	£	£	£	£
Cash for Kids	-	-	2,350	(2,350)	-	-
NI Social Care Council	52,255	(19,247)	135,418	(118,719)	(17,663)	32,044
Moving Forward Moving On	14,683	(38,093)	-	-	-	(23,410)
Total	3,277,486	(1,886,285)	15,153,568	(12,802,892)	(1,928,592)	1,813,285

Restricted funds are those funds which have specific conditions attached to them as to how those are spent. Grant funding is classified as restricted funding where this is specified by the funder.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

10. Unrestricted Funds

	Unrestricted	Opening			Exchange		Unrestricted
	Funds as at	Balance	Incoming	Resources	rate		Funds as at
	01/04/2022	restatement	Resource	Expended	Gain/loss on	Transfers	31/03/23
	£	£	£	£	£	£	£
General Funds	3,168,378	445,157	7,561,332	(9,122,183)	82,885	1,928,592	4,064,162
Designated Capital Funds	3,596,456	4,044	-	(147,013)	-	-	3,453,487
Designated Revenue Funds	(1,430,860)	1,437,084	-	-	-	-	6,224
Total	5,333,974	1,886,285	7,561,332	(9,269,196)	82,885	1,928,592	7,523,873

Exchange Gain on consolidation amounts to £82,885.

Unrestricted funds comprise “free reserves” which the company can expend at the discretion of the Directors to promote the objects of the charity. Unrestricted Designated Reserves comprise unrestricted funds designated for a particular purpose by the Directors. These are typically reserves relating to individual projects which remain designated to the individual programmes of activity.

11. Analysis of net assets between funds

Fund balances at 31 March 2023 are represented by:

	Unrestricted	Restricted	Total
			£
Tangible Fixed Assets	3,953,716	-	3,953,716
Net Current Assets	3,946,894	1,813,285	5,760,179
Long Term Liabilities	(376,737)	-	(376,737)
Total Net Assets	7,523,873	1,813,285	9,337,158

12. Taxation

No provision for corporation taxation is required for the year ended 31 March 2023 (2021/22 - Nil).

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

13. Tangible fixed assets

	Brought forward 01/04/2022	Additions	Disposals	FX adjustments	Carried forward 31/03/23
Cost or Valuation	£	£	£	£	£
Long Leasehold and Freehold Property	4,995,751	27,669	-	10,169	5,033,589
Alterations to long leasehold and freehold premises	1,715,110	-	-	-	1,725,110
Fixtures & Fittings	794,893	-	-	1,960	796,853
Long-Life Equipment	537,516	-	-	7,555	545,071
Computer Equipment	1,177,467	3,065	-	(1,125)	1,179,407
Short Leasehold Improvements	332,988	-	-	5,182	338,170
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	444,561	-	-	2,970	447,531
Total	10,194,796	30,734	-	26,711	10,252,241
	Brought forward 01/04/2022	Depreciation Charge	Depreciation on Disposal	FX adjustments	Carried forward 31/03/23
Depreciation	£	£	£	£	£
Long Leasehold and Freehold Property	1,241,776	100,100	-	471	1,342,347
Alterations to long leasehold a freehold premises	1,517,962	31,072	-	-	1,549,034
Fixtures & Fittings	691,654	25,184	-	3,057	719,895
Long-Life Equipment	537,474	2,912	-	3,420	543,806
Computer Equipment	1,170,802	3,575	-	2,332	1,176,709
Short Leasehold Improvements	332,988	-	-	5,182	338,170
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	436,635	1,780	-	2,887	441,302
Total	6,115,801	164,623	-	17,349	6,297,773
	Brought forward 01/04/2022	Net Additions /Disposals	Net Depreciation on Disposal	FX adjustments	Carried forward 31/03/23
Net Book Value	£	£	£	£	£
Long Leasehold and Freehold Property	3,753,975	27,669	100,754	9,698	3,690,588
Alterations to long leasehold and freehold premises	207,148	-	31,072	-	176,076
Fixtures & Fittings	103,239	-	25,200	(1,097)	76,942
Long-Life Equipment	42	-	2,994	4,135	1,183
Computer Equipment	6,665	3,065	3,575	(3,457)	2,698
Short Leasehold Improvements	-	-	-	-	-
Leased Motor Vehicles	-	-	-	-	-
Motor Vehicles	7,926	-	1,780	83	6,299
Total	4,078,995	30,734	165,375	9,362	3,953,716

All tangible assets are held for direct charitable purposes.

Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023

14. Intangible fixed assets

	Brought forward 01/04/2022	Additions	Disposals	Carried forward 31/03/2022
Cost or Valuation	£	£	£	£
Intangible Assets	187,111	-	-	187,111
Total	187,111	-	-	187,111
	Brought forward 01/04/2022	Depreciation Charge	Depreciation on Disposals	Carried forward 31/03/2022
Amortisation	£	£	£	£
Intangible Assets	153,144	33,967	-	187,111
Total	153,144	33,967	-	187,111
	Brought forward 01/04/2022	Net Additions /Disposals	Net Depreciation on Disposals	Carried forward 31/03/2022
Net Book Value	£	£	£	£
Intangible Assets	33,967	-	(33,967)	-
Total	33,967	-	(33,967)	-

15. Debtors

	2023	2022
	£	£
Sundry Debtors	1,956	2,576
Trade Debtors	1,499,692	1,737,959
Accrued Income	1,074,249	1,641,300
Prepayments	225,188	164,741
	2,801,085	3,546,576

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

	2023	2022
	£	£
16. Creditors		
Accruals and other creditors	1,072,822	1,972,692
Trade Creditors	246,086	326,962
Deferred Income	1,678,766	1,247,313
Tax and Social Security	303,700	454,452
Charity Bank loan for Extern Homes Project	8,638	10,261
Bank Term loan on Hydepark House	75,692	74,547
	3,385,704	4,086,227

(i) Movement on deferred income		
At Start of Year	1,247,313	1,487,456
Arising During Year	1,678,766	1,247,313
Applied During Year	(1,247,313)	(1,487,456)
At end of year	1,678,766	1,247,313

17. Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Charity Bank loan for Extern Homes Project	299,295	307,047
Bank Term Loan on Hydepark House	77,442	152,395
	376,737	459,442

(i) Bank Term Repayments:

	2023	2022
	£	£
Due within one year	84,330	84,808
In the second to fifth years inclusive	132,943	197,688
After 5 years	243,794	261,754
	461,067	544,250

Interest is set at 1.814% and the outstanding loan amount is £153,134 at 31st March 2023. The bank term loan will be renegotiated by February 2025.

The Bank Term loan is secured by a first fixed charge over the property at Hydepark House, Mallusk.

The Extern Homes loan is secured by a first fixed charge over ten properties.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

18. Lease commitments

Annual commitments under non-cancellable operating leases are as follows:-

	2023		2022	
	Land & Buildings	Other	Land & Buildings	Other
Operating leases which expire within one year	380,012	2,954	434,484	17,598
In the Second to fifth years inclusive	123,266	102,515	119,113	18,132
	503,278	105,469	553,597	35,730

19. Analysis of Staff Costs, Trustee Remuneration and expenses, and cost of key management personnel

The average number of persons employed by the company (excluding Directors) during the year was as follows:

Number of staff	2023	2022
	No.	No.
Administrative/Support Service Staff	53	49
Project Staff	445	507
	498	556

	2023	2022
	£	£
Wages and Salaries	14,071,691	15,213,871
Social Security Costs	1,350,751	1,368,652
Other Pension & Health Insurance Costs	947,745	1,067,360
	16,370,187	17,649,883

Employee Emoluments	2023	2022
	No.	No.
£60,000 - £69,999	3	7
£70,000 - £79,999	4	3
£80,000 - £89,999	2	3
£90,000 - £99,999	-	1
£100,000 - £109,999	1	1
£100,000 - £119,999	-	-
£120,000 - £129,999	-	-
£130,000 - £139,999	-	-

The total employee benefits of the key management personnel of the Group was £453,634 (2021/22: £501,673)

No charity trustee received payment for professional or other services supplied to the Charity.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

20. Pension Scheme & Health Insurance

The company operates a defined contribution pension scheme administered through Royal London. The pension cost charge for the year represents contributions payable by the company to the fund and amounted to £947,745 (2022: £1,067,360). At the year- end contributions amounting to £97,042 (2022: £84,033) were payable to the fund and are included in creditors.

21. Related Party Transactions

The company has availed itself of the exemption granted by Financial Reporting Standard 102 Section 33 not to disclose related party transactions with wholly owned subsidiaries. Consolidated accounts are separately prepared incorporating Extern Northern Ireland (Charity no.NIC105869), and Extern Ireland (Charity no.CHY15770), and accordingly the company has availed of the exemption in FRS 102 Section 33 not to disclose the transactions between these entities. The member companies in the group are committed to supporting group activities and liquidity across the island of Ireland.

23. Auditors' remuneration

Extern Group were charged £5,500 by Moore (N.I.) LLP for the Charity's statutory audit.

24. Reconciliation of net outgoing resources to net cash outflow from operating activities

	2023	2022
	£	£
Net income for the reporting period (as per the SOFA)	725,698	185,152
Depreciation on fixed assets	198,590	229,495
(Increase)/Decrease in Debtors	745,490	215,477
Increase/(Decrease) in Creditors	(758,311)	1,132,077
(Profit)/Loss on Disposal	-	-
Interest income	(147)	(37)
Interest charge	27,539	89,265
	<u>1,021,744</u>	<u>1,851,429</u>

25. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash at bank and in hand	6,344,798	5,497,591
Bank Loan	(461,067)	(544,250)
	<u>5,883,731</u>	<u>4,953,341</u>

Extern Group

Northern Ireland - Charity number 103226

Annual report

**Extern Group Consolidated
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2023**

**Company Registration Number: NI618684
Charity Registered with HMRC: NI00263
Charity Number: NIC103226**

**Extern Group Consolidated
Company Limited by Guarantee
Table of Contents
Year Ended 31 March 2023**

Reference and Administrative Details of the Charity	3
Trustees' Annual Report	4
Independent Auditor's Report to the Members	23
Consolidated Statement of Financial Activities	24
Company Statement of Financial Activities	25
Consolidated Statement of Financial Position	26
Company Statement of Financial Position	27
Consolidated Cash Flow Statement	28
Company Cash Flow Statement	29
Notes to the Financial Statements	30-47

**Extern Group Consolidated
Reference and Administrative
Details of the Charity
Year Ended 31 March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Chair	Allen McCartney
Other Directors	Aideen D'Arcy Ian McAvoy Jim Daly Stephen Leach Eavann Murphy (appointed 5 September 2022) Brendan Johnston (retired 15 December 2022) Andrew McCloskey (retired 15 December 2022)
Company Secretary	Stephen Leach (from 15 December 2022) Aideen D'Arcy (until 15 December 2022)
Management Team	Danny McQuillan, CEO (resigned 14 July 2022) Colin Hayburn, CEO (appointed 16 January 2023) Dr Gavin Adams, Director of Business Development (resigned 3 October 2022) Sharon Hearty, Director of Policy and Development (appointed 30 January 2023) Jonathan Carroll, Director of People and Organisational Development Pauline Flynn, Director of Finance and Corporate Services Leslie Ann Scott, Director of Services Deirdre O'Driscoll, Interim Director of Services Rol (appointed 12 September 2022) Neil McKittrick, Director of Services NI (appointed 6 February 2023)
Principal Bankers	Bank of Ireland 4-8 High Street Belfast BT1 2BA
Principal Solicitors	Worthingtons Solicitors 24-38 Gordon Street Belfast BT1 2LG
Auditors	Moore NI Donegall House 7 Donegall Square North Belfast BT1 5GB
Registered Office	Hydepark House 3 McKinney Road Newtownabbey BT36 4PE
Company Reg. No.	NI618684
HMRC Charity No.	NI00263
Charity Commission No.	NIC103226

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

THE TRUSTEES ANNUAL REPORT

The Trustees present their report to accompany the Financial Accounts for the year ended 31 March 2023.

The Trustees confirm that the Annual Report and Financial Statements of the company's governing document, the Companies Act 2006, have been prepared in accordance with Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their account in accordance with FRS102.

Organisation Overview and Activities

Extern is a Community & Voluntary organisation and our primary activity is to provide services commissioned by statutory organisations on behalf of the government. Extern walks shoulder to shoulder with some of the most marginalised people in society, delivering services to support their daily lives.

Since inception over 45 years ago, the core belief that another chance can change a life continues to underpin Extern's ethos to service delivery.

Our Vision

We aim to change lives and to support a socially just and inclusive society.

Our Mission

We will create opportunities and provide supports to enable people to meaningfully participate in society.

Extern deliver services to support, house and engage adults, young people, families and children who are:

- Street homeless or facing homelessness
- Displaced from their country of origin
- Living with an offending past
- Dealing with alcohol and drug issues
- Living with the impact of suicide
- Dealing with mental health issues
- Members of the Traveller Community
- Engaging in alternative education and employability supports
- Looked After Children

Emerging from the Covid pandemic and assessing its impact on families and children, young people and adults, Extern identified the additional trauma of Covid on the lives of the most marginalised and committed to strengthening Trauma Informed Practice by setting a goal to become a Trauma Informed Organisation in the incoming years.

Extern has also extended its refugee services with the successful appointment to support the Homes for Ukraine Scheme. In the Republic of Ireland, Extern Problem Gambling extended its service with the support of the HSE to deliver gambling harm prevention talks at 68 schools, covering 19 counties (in RoI). Over 6,000 students attended the talks. This Youth Gambling Awareness Projects is the only one of its kind in RoI, at present.

During 2022, the organisation operated with an interim strategy. In January 2023, the Trustees appointed a new CEO and commenced a strategic review. The organisation intends to launch a 5-year strategy, Vision 2030, in 2024.

CORPORATE STRUCTURE

Extern Group is the parent company of Extern Northern Ireland and Extern Ireland. It provides strategic direction, governance and compliance functions for Extern Northern Ireland and Extern Ireland. The services of Extern are provided by Extern Northern Ireland and Extern Ireland in their respective jurisdictions.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

SERVICE DELIVERY

Extern Northern Ireland Services

Communities

Extern Northern Ireland provides a range of services to adults who are homeless or at risk of homelessness; who are returning to the community following a custodial sentence; who are deemed at risk of offending or causing harm and require intensive monitoring and support; and who require low threshold support with alcohol and/or drug addictions. These services are provided at various locations throughout Northern Ireland.

An overview of each of these projects is set out below.

Alcohol Housing Support is funded through the Public Health Agency (PHA). This offers an outreach team working with adults who are at risk of homelessness as a result of their chronic/severe alcohol use. The aim is to prevent tenancy breakdown/prevent homelessness and reduce alcohol use to improve health and wellbeing.

Drug Accommodation Support Programme (DASP) is funded through the PHA. This is a multiagency initiative with a 'Harm Support and Reduction' ethos to support Intravenous (IV) drug users to stabilize by accessing temporary supported accommodation, with a specialist worker liaising closely with hostel staff and statutory agencies to ensure a structured access to treatment and support. It is overseen by a wide-ranging steering group, including NI Housing Executive, PSNI, Public Prosecution Service, Supporting People, Homeless Connect and voluntary hostel providers.

Innis Centre is funded through Supporting People. It is a purpose built 20-bed unit providing NI Housing Executive accommodation, supervision and monitoring to a range of offenders until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

Dismas House is funded through Supporting People. It is a 14-bed unit providing accommodation, supervision and monitoring to a range of offenders until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

Street Injectors Support Service (SISS) is funded through the PHA and Belfast Policing and Community Partnership. It uses experienced staff to assertively engage with street injectors in Belfast city. The project also involves the collection and disposal of inappropriately discarded injecting equipment. This project works closely with those using IV drugs and undertakes joint work with Community Policing and Belfast City Council. The service has already saved multiple people's lives on the streets of Belfast with the administration of Naloxone and CPR.

Step 2 Northern Trust is funded through the PHA and targets those across the Northern Trust area who have developed drug and alcohol issues. The service is a counselling led model undertaking brief interventions and extended brief interventions for service users looking at restoring control, moving to abstinence or reducing harm by drug and alcohol misuse. The service also offers family intervention therapy for those families struggling to cope/impacted by a loved one's alcohol/drug use.

Step 2 Southern Trust is funded through the PHA. Extern are part of a three organisation partnership (Ascertainment, Dunlewey) delivering this service across the Southern Trust. The service has been extended until March 2024 with similar goals as the Northern Trust based service and the project is aimed at reducing harm for those using substances at a mild to moderate level.

Drug and Alcohol Consultancy Service is a training service which trains staff and service users from various organisations across NI in the administration of Naloxone and other specialist training and is funded by the PHA. This service has been enhanced during 2022-23 to deliver a range of IV drug related training to the addiction and housing sector. The service also trained Belfast PSNI officers in nasal Naloxone administration for their new pilot initiative.

Family Intervention and Suicide Prevention Service is funded by the PHA and continues to offer service users intervention to address suicidal ideation by stabilize Applied Suicide Intervention Skills Training (ASIST) practice techniques and developing a safe plan to ensure the person in distress receives ongoing support. Linking extensively with BHSCT CMT and unscheduled care teams, the service offers a responsive service at the time of need. The service also offers community in-reach to families bereaved through suicide and provides training to local networks around mental health and suicide awareness.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Reach Out is a team funded by the Department for Communities (DfC) and works across North Belfast to target areas of deprivation by improving mental wellbeing and access to services. Targeted training, complimentary therapy and awareness initiatives are delivered to local communities and schools to address issues such as suicidal ideation, self-harm and alcohol/drug misuse. The service also helps individuals access counselling across a range of services.

Ormeau Centre Hostel is funded by Supporting People and has been operating since 1978. The Centre provides 29 direct access emergency accommodation for men and women experiencing homelessness. The centre provides an open, non-judgemental referral policy and is aimed at removing the barriers to accessing support, tackling street homelessness and combating social exclusion. The majority of those who come to the Ormeau Centre have been homeless for some time or have been living on the street. Many are experiencing difficulty with their mental health, substance abuse and/or physical wellbeing. All have experienced a crisis at some point in their lives that has led to them losing the family, friends or local community networks that we all rely on in times of trouble.

Multi-Disciplinary Homeless Support Team (MDHST) is funded by BHSCT and NIHE. This service offers support to people who are homeless, or at risk of homelessness and have additional complex needs relating to diagnosed and undiagnosed mental health issues, substance misuse, physical health issues, offending backgrounds, learning disabilities and family issues. MDHST works in partnership with NI Housing Executive, Belfast Health & Social Care Trust and other voluntary sector organisations to support individuals and families to access and sustain appropriate temporary accommodation and to access mainstream health and social care services. It works collaboratively with statutory and voluntary agencies and regularly convenes case strategy meetings. The team advocates on behalf of service users and facilitates pathways and channels of communication between statutory and voluntary agencies to improve access to healthcare. This multi-agency approach enables a coordinated and holistic approach to supporting individuals and families with multiple needs.

Floating Support Services (Criminal Justice) deliver a flexible and responsive service for medium to high-risk offenders living in the community. The service is funded by Supporting People and aims to support individuals make the transition from prison to community and to secure and maintain accommodation. This service supports individuals with substance use issues, mental health issues, integration, reduced 6tabilize6d6n and most importantly helps to reduce the risk of re-offending. Interventions are based on the Good Lives Model, building on the individuals strengths and needs.

Frontline Network Counselling was established in January 2022. The project provides counselling services to support individuals to make the transition from prison into the community, obtain suitable accommodation and maintain their tenancies. The service also supports individuals to maintain positive mental health, counter social isolation and avoid further offending. Interventions are based on the Good Lives Model, building on strengths and are tailored to the individual's needs.

Low Threshold Services are currently delivered within the Northern and Southern Health & Social Care Trust areas and is funded by the PHA. The overall aim is to assist individuals to reduce their risk of alcohol and/or drug use by providing support that best meets their individual needs within the home and community settings. The service offers an open referral process to those with dependent drug use and also provides needle exchange on an outreach basis. These services have been extended until March 2024.

Community Needle Exchange is funded by the PHA. The service provides outreach needle exchange in Belfast. It is the first of its kind in NI and employs five staff working across Belfast on a rota basis, providing clean equipment and safer injecting advice to those using injecting equipment. This project has been evaluated and as a result of its impact continues to be funded as the service model and positive impact on the Belfast area has been commended in the evaluation.

The Homeless Traveller Project has been operating since January 2017 and is funded by the BHSCT. This project provides intensive support to members of the Traveller community, both individuals and families, in relation to housing and homelessness, tenancy sustainment and link-up with statutory health and social care services around multi-complex needs (including, for example, offending, mental health, family and childcare issues, addiction and physical health etc.). This project operates on a multi-agency collaborative model and is part of the Traveller Support Network for Greater Belfast.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Community Crisis Intervention Service (CCIS) was successfully retendered in 2021 and secured three-year funding from the health department via the Community Foundation. It continues to support those in crisis during evenings and weekends and has expanded its remit to include some day work for onward liaison and referral. Individuals in mental distress can access support and intervention from Thursday to Saturday out of hours when day services are closed.

Communities In Transition – Shankill is funded by The Executive Office (TEO) and Co-operation Ireland and is aimed at improving mental health and wellbeing in targeted communities that have a history of paramilitary control and influence. The project develops 7tabilize initiatives to improve awareness of mental health and addiction issues and is delivered in the local areas. The project also trains local Community Champions to support their areas and is responsive to delivering interventions unique to the locality. In addition, the project runs campaigns highlighting issues around mental ill-health and develops resources for areas to use.

Communities In Transition – Larne and Carrick is a similar project to the Shankill initiative under the same funder. It delivers 7tabilize plans, interventions and supports to improve mental wellbeing. The project covers a large area with complex issues and works closely with community programmes to ensure effective in reach into the community.

Extern Homes has been operating since March 2017. The Extern Homes project has been created to move people from homelessness into homes. We currently have ten properties which are let to tenants. A third of tenants progress into employment and/or education and zero return to homelessness. Extern Homes provides two-year tenancies/licence agreements for people who are homeless, and the supports required to sustain life in the community. The project focuses Non making the transition from homelessness to becoming a tenant a positive, affordable and comfortable experience.

Extern Homes offers tenants:

- Quality, affordable and supported accommodation
- A chance to move into the private rented sector
- A two-year tenancy/licence agreement followed by a rolling monthly agreement.

Refugee Floating Support is funded by NIHE/SP and has been operating since 2013. It works intensively with refugees during the 28-day notice period given to move out of National Asylum Support Service (NASS) accommodation and provides medium to long-term specialist and practical support and advice to resettle in the community. This ongoing intensive, comprehensive, one to one support includes, but is not limited to, housing, benefits/financial and budgetary management, health, education, legal status, training and employment, family reunification and community integration. The service aims to prevent homelessness and to maintain tenancies by directly supporting individuals who have housing issues and practical problems settling into the local community. The service works across the community and has existing networks with a range of other refugee and asylum support organisations. The team is an active participant in the Migrant Forum, the Refugee and Asylum Forum and the NI Asylum Stakeholders Forum.

Complex Floating Support (CFS) is funded by SP. The service aims to offer support to those with multiple complex needs to maintain their tenancy. The team operates across a continuum of support, to those who are homeless, or at risk of homelessness and have complex needs. The role of prevention, assessment and access, crisis intervention and sustainment services are all essential to maximise the likelihood of successful settlement into tenancy and also to prevent the continual cycle of in and out of homelessness.

Northern Ireland Refugee Resettlement Service (formerly the Syrian Vulnerable Persons Resettlement Service, SVPRS) is funded by the DfC. This service has been operating since December 2015. Extern Northern Ireland is one of three main delivery partners in the provision of 7tabilize7d resettlement support to individuals and families arriving under the UK Vulnerable Persons Relocation Scheme (VPRS). The service provides key workers to support individuals and their families arriving under the Scheme. Staff work intensively with individuals and families from their point of arrival, as they transition to their new home and resettle in their local communities. Additional supports include a holistic assessment of needs, practical support and link-up with statutory services to help families resettle in NI. Staff are based in Derry/Londonderry, Greater Belfast and the Armagh, Banbridge and Craigavon council areas.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Afghan Resettlement Scheme (ARAP/ACAS) is funded DfC. This service provides Key Workers to support families in their transition to their new homes. Staff are there to offer a wrap-around service for families, children, young adults and adults for each of the new groups of refugees and to continue to provide ongoing support to existing families where local services are not available. Staff also advocate on behalf of families and individuals with statutory services as appropriate.

Homes for Ukraine is funded by the DfC. This is a scheme that provides an opportunity for people from Ukraine who may not have family ties, to be sponsored to come to the UK by individuals, businesses or community organisations. As a delivery partner, Extern are responsible for completing a number of screening checks in order to assess the suitability of a host application prior to the guest's arrival. This includes screening the accommodation for adequate space, privacy and health and safety. Extern will also process safeguarding checks in the form of Access NI and HSC checks (vis HSC Trusts). Finally, Extern also completes a follow-up visit to confirm safe arrival and that people have settled into host accommodation.

MUST Hostel (Mid Ulster and South Tyrone) is funded by Supporting People. It offers accommodation, support and help tailored to the specific needs of single people aged between 18-65 who are homeless. The hostel aims to deliver a modern supported housing service which is flexible and has a holistic approach to the individual in order to meet the needs of the people we support. The hostel has 20 beds and accepts both male and females. It is a Probation Approved Hostel and works with the Probation Board for NI to supervise those who are subject to supervision under licenses or other restrictions.

SAIL Project (Supported Adults for Independent Living) is funded by Supporting People. The service was established by our MUST Hostel in Cookstown, with the aim of enabling people to live independently within the community and to help people sustain their tenancies.

Dispersed Outreach Teams (Farset, Newcastle and Mid-Ulster) including Farset Newcastle, Mid-Ulster, South East, North Down and Ards provides intensive support to individuals who has a range of complex needs and vulnerabilities from particular geographical areas and is funded by NIHE. These teams are multi-skilled in both engaging with 'difficult to reach' individuals and in identifying reflective and holistic supports. The teams aim to achieve positive outcomes with clients, including tenancy sustainment, management and support systems and mental health and physical health and wellbeing supports.

Connections is funded by the PHA. It is aligned with the Belfast Drug and Alcohol Coordination Team (BDACT) and delivers against the BDACT action plan, training and developing initiatives and interventions in line with strategic plans by BDACT to address drug and alcohol issues. The project also undertakes health-based initiatives such as Dry January, by arranging awareness events across the city highlighting the benefits of harm reduction and healthy alternatives to alcohol and drug use. Their community training role is in addition to information sharing and the development of materials which local voluntary agencies can use to address drug and alcohol related issues.

Complex Lives Intensive Support Workers consists of two staff members recruited in March 2023 to support the Belfast City Council led Complex Lives initiative. This is funded by PHA and NIHE. The staff are aligned with Criminal Justice Floating Support and SISS to intensively support those with complex needs who are currently homeless in Belfast city centre. The pilot involves significant multiagency support across several programmes aimed at providing access to services such as health, wellbeing, social and financial services with the aim of accessing and maintaining accommodation. Extern is also part of the Multiagency Steering Group and CEO Advisory Group.

SISS Social Worker is a post funded by Moore Trust and works alongside the SISS team to engage and support young people aged 17-25 who are using drugs at a problematic level. The social worker aims to provide direct support, access external supports, and liaise with other agencies to stabilize the young person and reduce the impact of drug use.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Young People and Families

Extern Northern Ireland's Young People and Families services are operational from bases across Belfast, Newtownards, Lisburn, Newtownabbey, Derry/Londonderry, Enniskillen, Omagh and Strabane. The nature of the services are further outlined below.

Pathways is funded by the Education Authority. This is an alternative education programme that works with young people aged 14-16 years who are at risk of being excluded from mainstream education and who may be at risk of offending or entering into care or custody. Pathways provides a full-time alternative education programme, five days a week, delivering 190 hours of support. Many young people attending Pathways are presenting with SEBD (social, emotional, behavioural difficulties) and more often undiagnosed additional learning needs, so staff have been inventive in both delivery and programme development. Personal development programmes include mental health awareness, alcohol, drugs, sexual health, cultural diversity, homelessness and mindfulness.

Improving Transitions, Enabling Results (ITER) is an Erasmus+ project led by GEMS NI, of which Extern is one of nine partners who include Eulab Consulting, Italy; University of Huddersfield; Desincoop, Portugal; University Politehica of Bucharest, Romania; Time Associates UK; Bekes County Government Office, Hungary; and Antares, Italy. ITER is designed to improve methods to engage young people to identify their individual needs and barriers to mainstream vocational training and to empower them to co-design and implement their personal action plan to address their needs and barriers across four 'zones', Learning, Life, Leisure and Work. The project closed in December 2022.

Looked After Children (LAC) Mentoring Support Service is funded by the HSCB. The service operates across Northern Ireland and offers a bespoke and task-focused model of mentoring. The service is available to young people aged 10-20 residing in a care placement or who have prior experience of care placement. The service offers a range of supports, tailored to the needs of each young person, to enable effective outcomes. Mentoring supports are provided for a range of issues, including improving self-confidence/self-esteem, social inclusion, education and employment and improving personal relationships.

Strength 2 Strength is funded by the HSCB and is a community-based intervention provided to children aged 8-13 and their families within the Western Trust area who are assessed as being 'in need' and where the children are at risk of offending and antisocial behaviour.

Family and Child Empowerment Services (FACES) is funded by the BHSCT and provides individual and family support to young people aged 8-17 years across South and East Belfast. The team works with ten young people and provides intensive hours of tailored support, which includes individual and group work, parenting and educational support, family therapy and social outings throughout the year. This project closed in September 2022.

Janus Youth Support is funded by the SEHSCT. The team works intensively on a one-to-one basis with young people aged 10-17 years who are living in the community or within the care system, whose behaviour is challenging, posing a risk to either themselves or others. Individually tailored support programmes are developed in response to the needs of the young people to support them to remain at home or at the lowest level within the care system. The project is aimed at young people's social functioning, community inclusion and family relationships.

Linx Ards and Lisburn is funded by SEHSCT. This service is a community-based programme which builds upon the strengths of young people aged 13-17 and their families to encourage healthy development, safety, stability and a positive future. The Linx team help young people and their parents/carers improve their relationships and support parents to help their children develop confidence and resilience. Linx seeks to reduce the likelihood of family breakdown and help young people to remain in their home, school and local communities.

Time Out offers respite, safety and support to young people aged 8-17 years and their families at Extern respite facilities at Kinnahalla, Co Down and Roscor, Co Fermanagh and is funded by WHSCT/SEHSCT/BHSCT/NHSCT. The service is contracted by four of the five Health Trusts within the NI and Tusla, the Family and Children's organisation in the Republic of Ireland. The programme works in partnership with social workers and responds to crisis, offering a sanctuary for young people who need time in a safe place where they can build on their strengths and develop confidence and self-esteem to address a range of issues for managing life challenges.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Youth Support is funded by WHSCT. This service provides community-based support in a group setting to young people aged 10-17 years. These young people are at medium to high risk of their current care placement breaking down and being received into residential or custodial care, or they can also be assessed as being a 'child in need'.

Early Years/Passport service is funded by WHSCT. This service is a community group-based programme for young people aged 8-12 years across the Western Trust area who are experiencing difficulties within the home, school and the community, or who are assessed as being a 'child in need'.

Intensive Support Fostering (ISF) is an integrated approach between Social Services and Looked After Children Therapeutic Services. It supports a minimum of eight specialist foster placements within the Western Trust. The programme involves recruiting and training eight specialist foster families who will be trained in the Model of Attachment Practice and be supported by a team comprising social workers and therapeutic services.

Independent Visitors is funded by the WHSCT. This service provides one-to-one support for children and young people who are in care or have had experience with the Trust's care support services. The role of the Independent Visitor is to 'assist, advise and befriend' through building positive and supportive relationships with individuals, independent of the Trust.

Summer Camp is funded by the WHSCT. The summer scheme model continues to develop to support the evolving and emerging needs of the young people who join the scheme. The programme has two elements providing:

1. Family Respite Breaks at Roscor Youth Village to support identified families to get a break away from their day-to-day challenges. Each break enables families to spend quality time together and to experience new opportunities by participating in a range of different activities and spending quality time together.
2. Activity Days for children/young people aged 8-13 who are socially excluded or who live in an area of high deprivation, or who are deemed as a 'child in need'. Opportunities are provided to participate in a range of outdoor activities to assist them to develop confidence, self-esteem and the ability to work as part of a team.

Raising Aspirations North Down (DARE Programme) is now entering its second year. It is funded through Communities in Transition and Extern partners with Alternative NI to work with young people in primary and secondary schools in the Bangor area to raise educational aspirations.

Youth Engagement Service is funded by the PHA. This service is based in Belfast and North Down (Bangor). Both projects offer a safe, social environment for young people aged 11-25 to explore, learn and develop their emotional well-being through the provision of an advice and signposting service on issues such as:

- Drug and alcohol use
- Low self-esteem
- Poor mental health
- Training and education
- Bullying

Work is based in schools, community settings and youth focused centres, but both also operate on a drop-in basis during the week.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Extern Ireland Services

In 2022, Extern Ireland provided a range of services throughout the Republic of Ireland with a focus on creating a safe and secure environment for individuals to enhance their strengths and improve their ability to handle the challenges of daily life.

Family Support Services

Time Out provides:

- Immediate crisis response for young people and families when home placements are at risk of breaking down.
- Planned respite to ensure regular breaks are provided to families and young people experiencing issues in the home and/or community.

During this time staff are working with young people to assist them to develop specific skills and abilities in and around behaviour, life skills and self-management.

We have seen the need for the service increase throughout the year and on occasion, there has been a need for interventions which are for longer than the normal four-day breaks and/or more frequent interventions. Extern has a number of Safe Haven facilities across the island which it uses to provide these breaks. Extern staff continued to provide emergency respite nights to service users when the strain of Covid was greatly impacting on families during lockdown in order to support the maintenance of family placements.

Janus works intensively on a one-to-one basis with young people when home or foster placements are under pressure of breaking down. The service provides planned respite to ensure regular breaks to support the wider family unit.

An individual package of intervention is developed with the young person and referring agent, to address the identified risk-taking behaviours and to support the young person to develop positive social, emotional, educational and physical skills.

The key focus is to support the young person to remain within the family setting and reduce the risk of them going into care. Janus is provided in the following areas across Ireland - Dublin, Cavan/Monaghan, Kildare, Wicklow, Louth, Meath, Galway, Roscommon, The Midlands, Limerick, Clare and Tipperary.

Youth Support provides a group-based approach that enables the service user to develop pro-social skills. It also focusses on supporting young people to develop skills of participation, group conflict resolution and cooperation. Issue-based group work sessions are delivered to assist young people to identify and reduce risk-taking behaviours. Group respite overnights assist in the development of independent skills and offer new experiential learning opportunities. Individual sessions are provided to allow individual needs to be met. The service is offered to young people aged 9-14 and includes linking in with parents to agree interventions and review progress. The service is delivered in Dublin City North.

Intensive Home Support Service (IHSS) is an intensive home support service provided to families with the aim of maintaining children and young people safely in the family home or foster care. The aim of the service - safely keeping families together - is at the core of the approach. IHSS is for families where significant child protection issues have been identified and children are at risk of being taken into care. All families have an allocated social worker and are referred to IHSS by Tusla. Families typically present with complex needs, including abuse, addiction, mental health issues, criminality, poor attachment and poor parenting capacity. The age of the children in the families supported by IHSS ranges from pre-school age through to adolescence. Services are currently provided in North Dublin, Kildare and Wicklow.

Youth Justice Services

Bail Supervision Scheme (BSS) utilises family intervention through the use of Multisystemic Therapy (MST) as an alternative to remand for young people aged up to 17. Young people are identified through the Childrens Court for referral to the service, which is funded through the Department of Justice. The BSS has been extended to include a Janus Justice worker who works with young people excluded by the MST criteria (absence of a significant stable family home placement). Extern delivers the BSS in Dublin and surrounding areas, Limerick and Cork.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Janus Justice provides intensive individual supports to young people who are either escalating through the Youth Justice System and/or have been assigned a Probation Officer.

Referrals come from Juvenile Liaison/Probation Officers. The work is very much centred on diversional activities and personal development to reduce the risk of the young person continuing to offend and to assist with making our communities safer. This service is provided in Limerick and as part of the BSS in Dublin.

Garda Youth Diversion Project provides early intervention and diversionary activities to young people who have been identified as at risk of, or who have come to the attention of, Garda Juvenile Liaison Officers due to antisocial or criminal behaviour. This work is very much centred on diversional activities and personal development to reduce the risk of the young person offending, and to assist with making our communities safer.

Minority Communities

Traveller Primary Health Care supports members of the Traveller community to access information and training regarding their health, both physical and mental. The overall aim of the programme is to improve health and outcomes for the Travellers population. Projects operate in both Cavan and Meath.

Addiction Support Services

Midlands Youth Drug & Alcohol Support (MYDAS) provides treatment and support services to young people under the age of 18 who are experiencing issues with drugs and/or alcohol use or are affected by drug and/or alcohol misuse within their families. Support is available to young people aged 18+ still in education. The service also provides education, information and support to service users and their families and includes education aimed at early intervention through training and upskilling professionals in relevant agencies to identify and address problematic drug and/or alcohol use among young people at an early stage. The service closed on 31 December 2022.

Problem Gambling aims to prevent and minimise gambling-related harm in Ireland. The project actively lobbies the introduction of fit-for-purpose gambling legislation and regulation in Ireland, working with all sectors of Irish society, in order to support the responsible use (consumption) of gambling services. We work from a harm-minimisation and harm-prevention standpoint.

This year, the project delivered gambling harm prevention talks to 68 schools, covering 19 counties in Ireland. Over 6,000 students attended the talks. The Youth Gambling Awareness Project is the only one of its kind in RoI, at present.

Intellectual Disability Services

Extern Outreach Support Service works with individuals who have an intellectual disability. The service supports them to participate within community life, develop social and interpersonal skills and reduce social marginalisation. This service offers specifically tailored individual support plans to each service user and provides important respite and support to families.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

GOVERNANCE, MANAGEMENT AND FINANCE

The company is governed by a Board of up to nine Trustees. The Board meets at least four times during the financial year with additional meetings called if necessary. The Board is supported by the Extern Group Committee structure which includes the Innovation and Development Committee, Audit and Risk Committee and Nominations and Remuneration Committee. Each committee makes recommendations to the Board for the latter's review and consideration for approval.

Board Trustees do not receive any remuneration in respect of their services to the charity. Receipted expenses are reimbursed when incurred. The Trustees, who are non-executive, represent a diverse range of relevant experience including finance, legal, criminal justice, housing, health, children services, business, research and mental health.

The Board delegates the day-to-day management of the company to the Strategic Leadership Team. This team comprises of the Chief Executive Officer (CEO) and five executive directors – Director of Services NI, Director of Services RoI, Director of Innovation and Development, Director of People and Organisational Development and Director of Finance and Corporate Services. Neither the CEO nor any of the executive directors are registered Directors of the Board.

From time-to-time urgent decisions on matters reserved for the Board many need to be taken between scheduled Board Meetings. In such circumstances, the Chair of Extern Group in consultation with the Chairs of the Extern Group Subsidiary Boards has the authority to deal with such matters. In all circumstances, decisions will be formally recorded and reported to the Board. This is in accordance with the Boards' Scheme of Delegation.

Constitution

Extern Group is a charity which is constituted under the Companies Act 2006, as a Company Limited by Guarantee. The company's governing document is the Memorandum and Articles of Association.

Trustees' Interests

No Trustee, in the current year, had any interest in any contract undertaken by the organisation.

Going Concern

The Trustees believe that there are no material uncertainties that cast significant doubt about the company's ability to continue as a going concern and the financial statements have been prepared on this basis. The company is supported by two subsidiary companies and the consolidated accounts show a satisfactory reserves position and performance in the current year.

Appointment of (Trustee) Directors

As set out in the Memorandum and Articles of Association, the Chair of Extern Group is appointed annually by Trustees. The appointment to the Chair cannot normally be for more than six consecutive years.

The appointment of new Trustees is confirmed by election at the following AGM. Trustees may serve a maximum of nine years. There is a policy of retirement by rotation to ensure that the Board is continually rejuvenated. The Board also considers succession planning to ensure continued expertise when its most experienced members step down.

Director Induction and Training

New Board members undergo an orientation period with the Group Chair and CEO to brief them on their legal obligations under company law, to go through the Memorandum and Articles of Association, the Board make-up, decision making processes, the business plan, the recent financial performance of the charity, current programmes and projects, the most recent annual reports and information on staff and volunteers.

All Trustees are encouraged to be familiar with Extern's range of programmes and may take a special interest in some, depending on their expertise and location. Trustees are encouraged to attend external and internal training events which will facilitate the undertaking of their role.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Conflict of Interest

New Trustees are requested to sign up to the Board's Code of Conduct and are also required to complete and sign a Conflict-of-Interest document, declaring any conflicts that either currently exist or may materialise during their term on the Board. All Trustees are requested to submit an annual Declaration of Interest form and to resubmit should their circumstances change during the year, in line with the Boards' Conflict of Interest Policy. Conflicts of interest and declarations of loyalty are included as a standing agenda item for all committee/board meetings. Trustees who declare a conflict of interest at the start of the meeting are obliged to leave the meeting before the relevant agenda item is discussed.

Fixed Assets

The Trustees are of the opinion that the market value of interests in land and buildings as at the end of the period exceeded that the amount in the balance sheet, but they have sought to reflect the excess in the financial statements, given the economic environment at present.

Principal Risks and Uncertainties

The principal risks facing Extern Group relate to the safeguarding of its services to clients, which the company manages through the deployment of appropriately qualified and trained staff led by the Head of Safeguarding and Head of Quality and Audit personnel and use of appropriate policies and standards. The main uncertainty facing Extern Group relates to the funding environment in which the company operates.

Holding and Subsidiary Companies

Extern Northern Ireland was established in 1978 to administer services in Northern Ireland. Extern Ireland as established in 2004 to administer services in the Republic of Ireland. New governance arrangements took effect from 1 July 2014 whereby both companies became subsidiaries of the new holding company, Extern Group.

Organisation

Objectives

The main objective of the company is:

To promote, support or carry on, either alone or in cooperation with any other body, authority or person, community based and other services, projects or schemes which aim to minimise the risks and/or prevent the occurrence of:

- Family breakdown
- Exclusion from communities
- Placement in statutory care, private residential or fostering services
- Exclusion from mainstream education services
- Admission to young offender centres
- Imprisonment
- Homelessness
- Offending and re-offending
- Long-term dependency on statutory care and support services
- Substance abuse
- Harm to the public

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Organisation Management

Extern has established a fit for purpose organisation model to enable it to achieve its Vision and Mission through the delivery of its services. The major risks associated with the provision of services is the safeguarding of service users and social care workers. Extern manages these risks through:

- A safeguarding statement for every service project
- Social Care practice and management skills of its employees
- Capacity to provide full compliant commissioned services
- A Head of Safeguarding
- A Head of Quality and Audit

Future Plans and Developments

The exponential rise in demand for services following the Covid pandemic, as well as the impact of the current cost of living crisis, demands a dynamic strategy in the years ahead.

Extern's newly appointed CEO will lead the development of a new strategy and engage with key stakeholders from commissioners, funders, staff and service users in the development of the strategic plan. Our objectives in the coming years include raising the awareness of Extern's service portfolio with policy makers, legislators and other key stakeholders and to advocate for the voiceless in our society. We will continue to support our current service users whilst striving to expand our services to meet the growing numbers in need of our support.

Employee Involvement

The company operates a framework for employee information and consultation which complies with the requirements of the Information and Consultation of Employee Regulations 2004. During the year, the policy of providing information about the company has been continued through the communication framework. Regular meetings are held between local management and employees to allow a free flow of information and ideas.

Central Support Services

The delivery of services is supported by central support services from Extern Group to the subsidiary companies under the terms of a Service Level Agreement. These are wide ranging and include the following:

Support function	Services inclusive of:
Financial Services	Transaction processing; payroll services; pensions administration; budget build; service costings and tender bids; management and financial accounting and reporting; grant applications; funding claims, contracts management; statutory reporting; business assurance checks controls and balances.
IT & Telecommunications	IT support; IT hardware; systems software; telecoms and communication networks; cyber security and other protective measures
Estates, Fleet and Central Procurement	Estates and lease management; fleet management; health & safety management and assurance; central supplier tendering and supplier contract management; insurance placement, management and claims administration

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Human Resources & Staff Development	Recruitment, vetting, registration and staff induction processes; staff development programmes; advice, guidance and assistance on all aspects of personnel and human resources management;
Training & Practice Development	Mandatory & specialist training of all personnel; practice support and professional development for social care workers and social workers for internal staff; practice support & professional development services to voluntary sector social care providers.
Quality Assurance, Governance & Audit	Internal audits of systems, controls & policy compliance; stakeholder audit co-ordination; safeguarding procedures, policies, training, communications and incident management; risk management, co-ordination and monitoring; GDPR and data protection services
Executive & Business Supports	Senior management services; public & stakeholder relationship management; Internal & external communications management including management of communication systems and networks; funding and fundraising support to advance Extern's mission.

Extern Group Additional Services

Service	Funder	Description
Moving Forward, Moving On	European Social Fund for NI and the Department for the Economy	This project provides support to alternative education participants aged 16-19 who are in transition to training, further education and/or employment.
Practice Development Unit/Team	Northern Ireland Social Care Council	Practice Support and Professional Development for social care workers, both as an internal service and as commercial services to voluntary sector social care providers.

The Practice Development Team provide in house training to staff and volunteers, and teaching and assessment of social work students from Northern Ireland, across the UK and internationally, who are provided with practice elements within Extern or across the third sector. The team provides oversight of social work placements, which includes coaching, mentoring and standardisation of practice teachers and supervisors.

The team also provides training, mentoring, coaching and assessment to qualified social work staff who are completing their post qualification registration with the NI Social Care Council (PiP) and to other social work qualified staff completing the Assessed Year in Employment (AYE) after qualifying.

The team has supported over 2,500 staff, volunteers and students to develop practice and in meeting ongoing professional development requirements and aspirations throughout the year.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Management of Risk

The organisation has a statement of commitment and the duty to ensure, as far as is reasonably practicable, the health, safety and welfare of its service users, employees, volunteers, students and Board members.

The organisation has a corporate risk strategy which includes an assurance framework and a corporate risk policy, that highlights the importance of risk management throughout the organisation, from project workers/frontline staff through to the Board. Volunteers and bank workers, students and subcontractors are included in how the organisation assess and manages risk.

Extern understands that it is necessary for management and staff to work together positively to achieve a safe and healthy working environment that is compatible with the work that we do. Board members and senior managers are expected to lead by example and provide support and assistance throughout the organisation.

There are numerous committees to ensure the effective management of all risk including the Audit and Risk Committee, Nominations and Remuneration Committee, Innovation and Development Committee, Safeguarding Committee, Information Governance Committee and Health and Safety Committee.

On a monthly basis, the Strategic Leadership Team, Programme Managers and Heads of Departments complete a risk register which incorporates all identified risks. Programme Managers identify operational risks, controls and/or added actions to minimise risk, which is then escalated to the relevant head of department. The Heads of Departments include Operational Assistant Directors and Heads of Support Services including Finance, IT, Quality and Audit, Safeguarding, Data Protection, Practice Development, HR, Support Services and Fundraising.

Extern, through its policies, procedures and training, strives to create an environment which is safe as is reasonably practicable by ensuring that risks are continuously identified, assessed and appropriately managed.

We aim to:

- Foster an organisational culture of openness and willingness to report risks, incidents and near misses that can be used for organisation-wide learning.
- Provide appropriate training to staff to ensure effective management of risks and to maintain compliance with standards, regulatory requirements and legislation.

The Strategic Leadership Team maintains a strategic risk register which incorporates Business Plan targets that are linked to the overall strategy of the organisation. At a project level, there are several risk management controls which include the Risk Management Policy, Risk Assessment procedures for individuals, groups and activities, Lone Working and Safeguarding Policies along with mandatory training which all staff need to complete as part of their induction and ongoing professional development.

To ensure good governance, Extern contracts with independent professional firms of both internal and external auditors. In addition, the Quality & Audit Department conducts internal audits on projects to identify opportunities for improvement. These can be planned specific audits or unannounced audits to ensure that staff are complying as required. Extern's Safeguarding Committee was established to support the organisation to deliver high quality, best practice services and is led by the Head of Safeguarding. The committee meet quarterly and membership includes Executive Directors and Assistant Directors of Services, middle management and Heads of Departments.

The Health & Safety Committee meets up to three times per year to review health and safety requirements and to ensure that health and safety within the organisation (transporting service users, lone working and incidents/accidents) including every building/premise, is managed under the health and safety legislation requirements including environmental risk assessments, fire safety inspections, COSH, NEBOSH etc.

Within each team meeting (from frontline projects up to Strategic Leadership Team), risk management, health and safety and safeguarding are all standing items on agendas. Risk management is embedded within the organisation's operational and strategic delivery and is managed at all levels across the organisation.

The Board has its own risk management policy statement, the purpose of which is to ensure that staff and other stakeholders are aware of Extern's responsibilities and their own individual responsibilities as Board members.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Reserves Policy

Unrestricted Reserves

Unrestricted reserves are those reserves which Extern can expend at the discretion of the Trustees to promote the objects of the charity. The organisation maintains a level of unrestricted reserves to ensure effective financial governance through ensuring that the charity can continue to operate as a going concern and remain viable in the face of any changing circumstances including interruptions to funding or fluctuations in income and expenditure. The Trustees current free Reserves Policy is a minimum of three months of gross average annual expenditure. At March 2023 this would equate to £2,771k. Currently the amount of free unrestricted reserves is £2,773k. The Reserves Policy is currently under review.

Unrestricted Designated Reserves

Unrestricted designated reserves comprise unrestricted funds designated for a particular purpose by the Trustees. These are, typically, reserves relating to individual projects which remain designated to the individual programme of activity and fixed assets reserves tied up in the delivery of services.

Restricted Reserves

Restricted reserves are those reserves which have specific conditions attached to them as to how they are to be spent. Cash to the value of the reserves are held in a separate fund within the balance sheet where it has been included within cash at bank in hand.

Remuneration Policy

The organisation has a Reward and Remuneration Policy which is reviewed and updated on a regular basis to ensure that staff length of service is recognised and that the organisation's salaries remain competitive in the sector in which it operates.

The organisation uses a variety of tools to support the performance management of staff including probationary reviews, performance appraisals and, where formal performance management interventions are required, the utilisation of formal performance measures to ensure that staff continue to be efficient, effective and productive.

The CEO's remuneration is reviewed annually by the Nominations and Remuneration Committee and Extern Group Board.

Financial Review

The Statement of Financial Activities and Balance Sheet for the year ended 31 March 2023 are set out on pages 24 and 26 and the financial review is based on these results.

Overview

Charitable activities are largely supported by statutory income from a number of departments, Health Trusts and other statutory organisations. These commissioners are highlighted in the service descriptions included on pages 5-12

As an organisation we have continued to focus on sustainability post the Covid pandemic through pursuing tender opportunities and applications to Trusts and Foundations. When the conditions permitted, we reintroduced community-based fundraising for Extern's mental health and homeless projects.

Charitable income/donations have decreased by 10% to £11.2m (2022: £12.4m) due to a decrease in contracts undertaken by Extern during the period. Extern's emphasis going forward continues to be on securing income that will result in sustainable finances and cash flow.

The net income in the accounting year was £98k compared to net expenditure of £904k in 2022. The net expenditure in 2022 included exit costs in respect of projects that closed and a funder repayment of £602k. The company assets remain strong, with net assets of £6.2m at 31 March 2023 (2022: £6.1m).

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

The Trustees believe there are no material uncertainties that cast significant doubt on the company's ability to continue as a going concern and thus the financial statements have been prepared on this basis.

The Trustees believe that they have complied with the requirements of the Companies Act 2006 with regards to books of account by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function.

Disclosure of Information to the Auditors

The Trustees who held office at the date of approval of this Report confirm that, so far as they are each aware, there is no relevant audit information of which the company's auditors are unaware. Each Trustee has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are also aware of that information.

Auditors

In accordance with the Companies Act 2006, a resolution for the re-appointment of the company auditors will be proposed at the Annual General Meeting.

Statement of Trustee Responsibilities in respect of the Trustees Report and Financial Statements

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable UK law and UK Generally Accepted Accounting Practice.

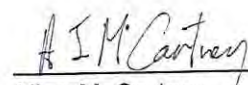
Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with UK Generally Accepted

Accounting Practice, Accounting Standards and applicable law. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable account policies and then apply them consistently
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose, with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Allen McCartney
Chair Extern Group

Date Approved: 23 November 2023

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2023**

Opinion

We have audited the group and parent charitable company financial statements of Extern Group for the year ended 31 March 2023 which comprises the consolidated and charity Statement of Financial Activities, the consolidated and charity Balance Sheets, the consolidated and charity cash flow statement and the notes to the accounts including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the Group's and of the Parents charitable company's affairs as at year ended 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's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 Group or Parent Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts 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.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2023**

Other information (Cont)

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 accounts 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees Report for the financial year for which the accounts 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 the knowledge and understanding of the Trustees 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 in relation to which the Companies Act 2006 requires us to report to you If, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received; or
- the accounts 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, 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 directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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 accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2023**

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Group and Parent charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the Charity and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation.
- We obtained an understanding of how the company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the Group and Parent charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the Group and Parent charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2023**

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures and testing of supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. 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 through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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



Dr R I Peters Gallagher OBE FCA (Senior Statutory Auditor)
For and on behalf of
Moore (N.I.) LLP

Date: 23.11.2023

**Extern Group - Consolidated
Company Limited By Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations & Legacies	3	324,579	6,767	331,346	449,186
Charitable Activities	4	7,172,011	15,146,801	22,318,812	24,038,139
Other Trading Activities	5	64,596	-	64,596	58,070
Gain/Loss on Exchange	5	-	-	-	-
Other Income	6	-	-	-	-
Investment Income	7	147	-	147	37
Total Income		7,561,333	15,153,568	22,714,901	24,545,432
Expenditure on:					
Raising Funds	8	317,847	-	317,847	151,958
Charitable Activities	8	8,971,004	12,802,893	21,773,896	23,603,209
Total Expenditure		9,288,851	12,802,893	22,091,743	23,755,167
Unrealised Gain/(loss) on Exchange		19,655	-	19,655	-
Exchange Rate Gains/(Losses) on Consolidation		82,885	-	82,885	(3,236)
Net Income/(Expenditure) before Exceptional Item & Transfers		(1,624,978)	2,350,676	725,698	787,029
Exceptional Item	22	-	-	-	(601,879)
Net Income/(Expenditure) after Exceptional Item & before Transfers		(1,624,978)	2,350,676	725,698	185,150
Transfers Between Funds	9/10	3,814,877	(3,814,877)	-	-
Net Movement in Funds		2,189,899	(1,464,201)	725,698	185,150
Reconciliation of Funds					
Funds Brought Forward	9/10	5,333,974	3,277,486	8,611,460	8,426,310
Total Funds Carried Forward		7,523,873	1,813,285	9,337,158	8,611,460

The notes on pages 30-49 form part of these financial statements. The results relate to continuing activities.

The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.


Allen McCartney
Extern Group Chair

Date: 23 November 2023

Extern Group
Company Limited By Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2023

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Income from:				
Donations & Legacies	218,602	2,350	220,952	110,411
Charitable Activities	87,148	135,418	222,566	674,522
Gain/Loss on Exchange	-	-	-	-
Corp. Charge - Extern Ireland	1,620,002	-	1,620,002	1,166,690
Corp. Charge - Extern N. Ireland	1,244,416	-	1,244,416	1,575,604
Total Income	3,170,167	137,768	3,307,935	3,527,227
Expenditure on:				
Raising Funds	317,847	-	317,847	151,958
Charitable Activities	2,888,799	138,732	3,027,532	3,300,226
Total Expenditure	3,206,647	138,732	3,345,379	3,452,184
Unrealised Gains/(Losses) on Exchange	6,211	-	6,211	-
Net income/(expenditure)	(30,268)	(964)	(31,233)	75,043
Transfers Between Funds	-	-	-	-
Net Movement in Funds	(30,268)	(964)	(31,233)	75,043
Reconciliation of Funds				
Total Funds Brought Forward	(228,810)	9,598	(219,212)	(294,255)
Total Funds Carried Forward	(259,078)	8,634	(250,445)	(219,212)

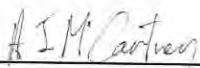
The notes on pages 30-47 form part of these financial statements. The results relate to continuing activities.

The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

**Extern Group - Consolidated
Company Limited By Guarantee
Statement of Financial Position
For the Year Ended 31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible Assets	13	3,953,716	4,078,995
Intangible Fixed Assets	14	-	33,967
Total Fixed Assets		3,953,716	4,112,962
Current assets			
Debtors	15	2,801,085	3,546,575
Cash at Bank and in Hand		6,344,798	5,497,591
Total Current Assets		9,145,883	9,044,166
Liabilities			
Creditors: Falling due within one year	16	(3,385,704)	(4,086,226)
Total Assets less Current Liabilities		9,713,895	9,070,902
Creditors: Falling due more than one year	17	(376,737)	(459,442)
Net assets		9,337,158	9,351,950
Funds employed			
Restricted Funds	9	1,813,285	3,277,486
Unrestricted General Fund	10	4,064,162	3,168,378
Unrestricted Designated Fund	10	3,459,711	2,165,596
		9,337,158	8,611,460

The financial statements were approved and authorised for issue by the Board and were signed on its behalf by:



 Allen McCartney
 Extern Group Chair

23 November 2023

 Date

Company Registration: NI618684

The notes on pages 30-47 form part of these financial statements. The results relate to continuing activities.

Extern Group
Company Limited By Guarantee
Statement of Financial Position
As at 31st March 2023

	2023	2022
	£	£
Fixed assets		
Tangible Assets	4,027	4,537
Intangible Assets	-	33,967
Total Fixed Assets	4,027	38,504
Current assets		
Debtors	217,979	372,611
Cash at Bank and in Hand	197,068	268,098
Total Current Assets	415,047	640,709
Liabilities		
Creditors: Falling due within one year	(669,519)	(898,425)
Total Assets less Current Liabilities	(250,445)	(219,212)
Creditors: Falling due more than one year	-	-
Net assets	(250,445)	(219,212)
Funds employed		
Restricted Funds	8,634	9,598
Unrestricted General Fund	(259,079)	(228,810)
Unrestricted Designated Fund	-	-
	(250,445)	(219,212)

**Extern Group - Consolidated
Company Limited By Guarantee
Statement of Cash Flow
For the Year Ended 31 March 2023**

	Notes	2023 £	2022 £
Cash used in Operating Activities	24	1,021,744	1,851,429
Cash flows from Investing Activities			
Interest Income		147	37
Interest Paid		(27,539)	(89,265)
Purchase of Tangible Fixed Assets		(30,734)	(471,099)
Purchase of Intangible Fixed Assets		-	-
Proceeds from sale of Fixed Assets		-	-
Cash provided by (used in) Investing Activities		(58,126)	(560,327)
Cash flows from Financing Activities:			
Repayment of Borrowing		(83,183)	(85,711)
Cash used in Financing Activities		(83,183)	(85,711)
Decrease in Other Loans		83,163	85,711
Increase/(Decrease) in Cash and Cash Equivalents in the year		880,435	1,376,813
Exchange Rate and consolidation Movements		(49,955)	-
Cash and Cash Equivalents at the beginning of the year		4,953,341	3,576,528
Cash and Cash Equivalents at the end of the reporting period	25	5,883,731	4,953,341

Extern Group
Company Limited By Guarantee
Statement of Cash Flow
As at 31st March 2023

	Notes	2023 £	2022 £
Cash used in Operating Activities		(14,067)	94,458
Cash flows from Investing Activities			
Interest Income		-	-
Interest Paid		-	(1)
Purchase of Tangible Fixed Assets		(3,065)	(1,962)
Purchase of Intangible Fixed Assets		-	-
Cash provided by (used in) investing activities		(3,065)	(1,963)
Cash flows from Financing Activities:			
Repayment of Borrowing		-	-
Cash used in Financing Activities		-	-
Increase/(Decrease) in Cash and Cash Equivalents in the year		(71,030)	(16,030)
Cash and Cash Equivalents at the beginning of the year		268,098	284,128
Cash and Cash Equivalents at the end of the reporting period		197,068	268,098

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

1) Accounting Policies

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

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern due to the level of free reserves in the consolidated group in place and the funding secured moving forward.

c) Income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised and refers to the trustees' annual report for more information about their contribution.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

1) Accounting Policies - (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank. measured reliably.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

h) Allocation of support and governance costs

Support and governance costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the Charity's activities. These costs have been allocated to expenditure on charitable activities.

i) Operating leases

Where assets are acquired under finance leases, the capital element of the asset is included in fixed assets and amortised over the life of the asset. The outstanding capital element of the leasing obligation is included in creditors falling due. The interest element is written off over the primary period.

All other leases are accounted for as operating leases and the rental charges are charged to the statement of financial activities on a straight line basis over the life of the lease.

j) Tangible fixed assets

Depreciation is calculated to write off the original cost less the expected residual value of the assets over their estimated useful lives at the following annual rates:-

Freehold Property	- 2% per annum
Leasehold Property	- 2% per annum
Fixtures and fittings	- 25% of the reducing balance
Motor Vehicles	- 33.33% of the reducing balance
Short leasehold improvements	- Term of lease
Long life equipment	- 12.5% straight line
Computer equipment	- 33.33% straight line
Alterations to long leasehold premises	- 15% of the reducing balance

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

1) Accounting Policies - (continued)

j) Tangible fixed assets cont.

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, the net amounts are presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instruments is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

1) Accounting Policies - (continued)

n) Financial instruments (continued)

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

p) Pensions & Private Health Insurance

Existing employees of the charity were entitled to join a defined contribution pension scheme, administered through Royal London. The Pension Schemes are funded by contributions from employee and employer. All employees are automatically enrolled into a stakeholder pension scheme, unless they have exercised their right to opt out of scheme membership. Employees registered on the pension scheme are also covered by the Canada Life health insurance which is split between a Death Benefit scheme and Income Protection scheme.

Each company within the group makes a contribution of 6.5% of salary requesting participating. The pension cost charge for the year represents contributions payable by the company to the fund.

q) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

r) Basis of consolidation

In the parent company financial statements, the cost of a business combination is the fair value at the acquisition date of the assets given, equity instruments issued and liabilities incurred or assumed, plus costs directly attributable to the business combination. The excess of the cost of a business combination over the fair value of the identifiable assets, liabilities and contingent liabilities acquired is recognised as goodwill. The cost of the combination includes the estimated amount of contingent consideration that is probable and can be measured reliably, and is adjusted for changes in contingent consideration after the acquisition date. Provisional fair values recognised for business combinations in previous periods are adjusted retrospectively for final fair values determined in the 12 months following the acquisition date. Investments in subsidiaries, joint ventures and associates are accounted for at cost less impairment.

The consolidated financial statements incorporate Extern Group and all of its subsidiaries (i.e. entities that the group controls through its power to govern the financial and operating policies so as to obtain economic benefits). Subsidiaries acquired during the year are consolidated using the purchase method. Their results are incorporated from the date that control passes.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with the group's accounting policies.

All intra-group transactions, balances and unrealised gains on transactions between group companies are eliminated on consolidation. Unrealised losses are also eliminated unless the transactions unless the transaction provides evidence of an impairment of the asset transferred.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

2. Legal Status

Extern Group was registered on 3rd June 2013 as a company limited by guarantee, not having a share capital. The liability of the Members is limited to a sum not exceeding £1, being the amount that each Member undertakes to contribute to the assets of a charity in the event of its being wound up while she, he or it is a Member or within one year after she, he or it ceases to be a Member, for:

- 1) Payment of the charity's debts and liabilities incurred before he, she or it ceases to be a Member;
- 2) Payment of the costs, charges and expenses of winding up; and
- 3) Adjustment of the rights of the contributories amongst themselves.

3. Income from Donations and Legacies

	2023	2023	2023	2022
	Unrestricted	Restricted	Total Funds	Total
	£	£	£	£
Donations	211,429	5,910	217,339	385,369
Other Fundraising and Donations	11,011	857	11,868	18,150
Sundry Income	102,139	-	102,139	45,667
	324,579	6,767	331,346	449,186

The 2022 total of £449,186 was split as £197,015 unrestricted and £252,171 restricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

4. Income from Charitable Activities

	2023	2023	2023	2022
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Statutory Agencies:				
Department of Justice – Core	55,000	-	55,000	176,125
Department of Justice – NI Prison Service	31,120	-	31,120	151,460
Health & Social Care Board	171,500	318,077	489,577	503,281
Public Health Agency	1,126,828	564,159	1,690,987	1,651,410
Northern Trust	70,200	-	70,200	209,300
Belfast Trust	359,631	62,880	422,511	606,771
Western Trust	1,125,701	-	1,125,701	1,231,414
South Eastern Trust	646,937	1,311	648,248	719,597
Education Authority	378,480	6,000	384,480	360,000
Northern Ireland Housing Executive	999,631	308,582	1,308,213	1,448,978
NIHE – Supporting People	73,431	2,739,287	2,812,718	2,515,940
Department for the Economy / European Social Fund SEUPB	-	301,622	301,622	730,301
Tusla	-	(51,582)	(51,582)	594,714
HSE	-	6,263,590	6,263,590	6,572,832
Irish Youth Justice Service	-	1,839,160	1,839,160	1,784,481
Department of Children & Youth Affairs	-	730,710	730,710	650,615
Department of Communities	2,047,789	-	2,047,789	1,869,591
The Executive Office	-	1,088,776	1,088,776	759,359
National Lottery Funding	-	179,269	179,269	424,811
Community Foundation NI	-	27,278	27,278	81,832
Barnardos	-	207,306	207,306	38,052
Others	10,250	-	10,250	8,600
Bangor Alternatives NI	2,000	-	2,000	7,641
NISCC	-	22,999	22,999	27,374
	19,898	135,418	153,316	181,357
Councils:				
Belfast City Council	-	47,464	47,464	189,406
Derry & Strabane District Council	-	-	-	83,867
Fermanagh & Omagh District Council	1,368	-	1,368	1,506
Limerick City Council	-	135,354	135,354	113,384

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

4. Income from Charitable Activities	2023	2023	2023	2022
	Unrestricted £	Restricted £	Total Funds £	Total Funds £
Other:				
Kildare County Council Grant	-	5,418	5,418	7,359
Gems NI Ltd	6,104	-	6,104	17,830
St Martins In The Fields	-	59,637	59,637	13,508
The National Lottery Community Fund	-	-	-	96,755
Rothco Ltd	-	-	-	42,585
Premier Lotteries Ireland	-	17,426	17,426	12,776
Problem Gambling (Other)	-	71,803	71,803	-
Civil Service Charities Fund	17,144	-	17,144	-
Erasmus	-	20,191	20,191	-
British Red Cross	1,000	-	1,000	1,000
Arnold Clarke Community Fund	-	-	-	1,000
Homeless Connect	4,016	-	4,016	4,465
Voice of Young People in Care	525	-	525	450
NIACRO	-	4,585	4,585	4,933
Portavogie Youth	-	-	-	300
BHSCT Health Improvement	-	-	-	900
T-Met	-	630	630	1,838
NIE Electricity Networks	-	-	-	1,360
Exchange Supplies	-	-	-	1,875
Cloth Workers	-	-	-	50,000
Beatrice Lang Trust	-	-	-	25,000
Enkalon Foundation	-	-	-	1,000
Esmee Mitchell Trust	-	-	-	3,000
William A Cadbury Charitable Trust	-	30,000	30,000	-
Avenue Recycling	-	2,936	2,936	-
RSPB/Lough Erne Landscape Partnership	-	2,800	2,800	-
Belfast Homeless Services	-	-	-	500
Victoria Homes Trust	2,000	-	2,000	-
The Albert Hunt Trust	5,000	-	5,000	-
Probation Board for Northern Ireland	2,278	-	2,278	-
Other Funders	14,180	3,715	17,895	55,706
	7,172,011	15,146,801	22,318,812	24,038,139

The 2022 total of £24,038,139 was split as £9,595,539 unrestricted and £14,442,600 restricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

5. Income from Other Trading Activities

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total Funds 2022 £
Client contribution	64,596	-	64,596	57,171
Gain/Loss on Exchange	-	-	-	-
Other	-	-	-	899
Total	64,596	-	64,596	58,070

The 2022 total of £58,070 was all unrestricted.

6. Other Income

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total Funds 2022 £
Gain/Loss on Disposals	-	-	-	-
Total	-	-	-	-

The 2022 total of £nil was all unrestricted.

7. Income from Investments

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total 2022 £
Bank Interest	147	-	147	37
	147	-	147	37

The 2022 total of £37 was all unrestricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

8. Expenditure on Charitable Activities	2023	2023	2023	2022
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Staff Costs - Payroll	6,347,092	10,040,456	16,387,548	17,649,883
Staff Costs - Non Payroll	212,252	611,645	823,897	508,449
Direct Service User Costs	203,216	538,327	741,543	691,535
IT and Communications	507,260	196,484	703,744	726,331
Premises and Utilities	866,005	606,129	1,472,134	1,713,289
Training Costs	80,008	144,308	224,316	253,008
Fleet Costs	78,266	306,188	384,454	341,214
Overheads	405,475	265,203	670,678	795,997
Legal & Professional	346,916	84,984	431,900	721,085
Finance Costs	30,385	3,975	34,360	110,985
Depreciation	193,446	5,143	198,589	230,511
Governance	18,273	-	18,273	12,880
Other	257	50	307	-
	9,288,851	12,802,892	22,091,743	23,755,167

The cost of raising funds of £317,847 has been included within the various totals above.

The 2022 total of £23,755,167 was split as £10,623,841 unrestricted and £13,131,326 restricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

9. Restricted Funds	Funds as at 01/04/2022	Op.balance restatement	Incoming Resource	Resources Expended	Transfers	Funds as at 31/03/2023
	£	£	£	£	£	£
NIHE - Supporting People	566,675	(340,392)	2,739,288	(2,155,945)	(331,790)	477,836
Northern Ireland Housing Executive	235,918	(47,794)	308,582	(319,116)	(66,481)	111,109
Department for Communities	77,517	(77,517)	1,088,776	(999,068)	(89,708)	-
Department for the Economy/Extern Works	(14,037)	14,037	301,622	(423,720)	122,098	-
SEUPB	72,574	(72,574)	(51,582)	351	51,231	-
Tusla (NI Contract)	-	-	64,452	(64,452)	-	-
St Martin In The Fields	-	-	59,637	(48,832)	(10,432)	373
Belfast Health & Social Care Trust	6,859	-	62,880	(39,099)	(9,074)	21,566
Health & Social Care Board	-	-	318,077	(251,544)	(47,771)	18,762
Public Health Agency	16,930	(76,264)	564,159	(496,494)	(53,057)	(44,726)
The Ireland Funds	4,550	-	-	-	-	4,550
The Executive Office	64,887	(44,518)	179,269	(176,171)	(32,308)	(8,841)
National Lottery Community Fund	23,127	(23,127)	27,278	(27,278)	-	-
Bangor Alternatives	12,978	(3,019)	22,999	(20,149)	(2,960)	9,849
T-Met	-	-	630	(630)	-	-
Community Foundation NI	1,705	(2,752)	207,306	(171,781)	(34,517)	(39)
Education Authority	-	-	6,000	(6,000)	-	-
William A Cadbury Charitable Trust	-	-	30,000	(30,001)	1	-
Avenue Recycling	-	-	2,936	(2,936)	-	-
RSPB/Lough Erne Landscape Partnership	-	-	2,800	(2,800)	-	-
NIACRO	822	(822)	4,585	(3,808)	(777)	-
South Eastern Health & Social Care Trust	-	-	1,311	(1,311)	-	-
Other	-	-	1,999	59,573	(61,572)	-
Belfast City Council	-	-	47,464	(40,989)	-	6,475
Transfer from unrestricted funds	-	-	-	-	-	-
Tusla (ROI contracts)	1,609,248	(897,619)	6,199,138	(5,115,211)	(895,116)	900,440
Department of Justice (YDP)	116,686	(116,686)	731,567	(655,881)	(75,687)	-
Department for the Economy / ESF	37,533	(1,614)	-	30,962	(66,881)	-
HSE	55,193	(105,557)	1,839,160	(1,484,997)	(278,456)	25,343
Jumping Hurdles	2,351	(236)	-	-	(2,115)	-
Limerick fundraising	1,523	(66)	-	-	-	1,457
Limerick County Council	46,956	(21,299)	135,354	(114,808)	(23,684)	22,519
Kildare County Council	2,681	(499)	5,418	(5,418)	-	2,182
Problem Gambling Ireland	17,160	(17,160)	92,789	(105,292)	15,057	2,554
Department of Children/EDIY	3,577	23	-	-	-	3,600
Erasmus	-	-	20,191	(3,261)	(16,930)	-
Other income (ROI)	1,538	605	1,714	(574)	-	3,283
JP McManus Capital Fund	249,889	1,613	-	(5,143)	-	246,359
Extern Homes	(9,614)	9,614	-	-	-	-
Transfer from General Reserves	5,322	(5,322)	-	-	-	-

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

9. Restricted Funds - (continued)	Funds as at 01/04/2022	Op.balance restatement	Incoming Resource	Resources Expended	Transfers	Funds as at 31/03/2023
	£	£	£	£	£	£
Cash for Kids	-	-	2,350	(2,350)	-	-
NI Social Care Council	52,255	(19,247)	135,418	(118,719)	(17,663)	32,044
Moving Forward Moving On	14,683	(38,093)	-	-	-	(23,410)
Total	3,277,486	(1,886,285)	15,153,568	(12,802,892)	(1,928,592)	1,813,285

Restricted funds are those funds which have specific conditions attached to them as to how those are spent. Grant funding is classified as restricted funding where this is specified by the funder.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

10. Unrestricted Funds

	Unrestricted	Opening			Exchange rate		Unrestricted
	Funds as at	Balance	Incoming	Resources	Gain/loss on	Transfers	Funds as at
	01/04/2022	restatement	Resource	Expended	Consolidation		31/03/23
	£	£	£	£	£	£	£
General Funds	3,168,378	445,157	7,561,332	(9,122,183)	82,885	1,928,592	4,064,162
Designated Capital Funds	3,596,456	4,044	-	(147,013)	-	-	3,453,487
Designated Revenue Funds	(1,430,860)	1,437,084	-	-	-	-	6,224
Total	5,333,974	1,886,285	7,561,332	(9,269,196)	82,885	1,928,592	7,523,873

Exchange Gain on consolidation amounts to £82,885.

Unrestricted funds comprise “free reserves” which the company can expend at the discretion of the Directors to promote the objects of the charity. Unrestricted Designated Reserves comprise unrestricted funds designated for a particular purpose by the Directors. These are typically reserves relating to individual projects which remain designated to the individual programmes of activity.

11. Analysis of net assets between funds

Fund balances at 31 March 2023 are represented by:

	Unrestricted	Restricted	Total
			£
Tangible Fixed Assets	3,953,716	-	3,953,716
Net Current Assets	3,946,894	1,813,285	5,760,179
Long Term Liabilities	(376,737)	-	(376,737)
Total Net Assets	7,523,873	1,813,285	9,337,158

12. Taxation

No provision for corporation taxation is required for the year ended 31 March 2023 (2021/22 - Nil).

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

13. Tangible fixed assets

	Brought forward 01/04/2022	Additions	Disposals	FX adjustments	Carried forward 31/03/23
Cost or Valuation	£	£	£	£	£
Long Leasehold and Freehold Property	4,995,751	27,669	-	10,169	5,033,589
Alterations to long leasehold and freehold premises	1,715,110	-	-	-	1,725,110
Fixtures & Fittings	794,893	-	-	1,960	796,853
Long-Life Equipment	537,516	-	-	7,555	545,071
Computer Equipment	1,177,467	3,065	-	(1,125)	1,179,407
Short Leasehold Improvements	332,988	-	-	5,182	338,170
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	444,561	-	-	2,970	447,531
Total	10,194,796	30,734	-	26,711	10,252,241
	Brought forward 01/04/2022	Depreciation Charge	Depreciation on Disposal	FX adjustments	Carried forward 31/03/23
Depreciation	£	£	£	£	£
Long Leasehold and Freehold Property	1,241,776	100,100	-	471	1,342,347
Alterations to long leasehold a freehold premises	1,517,962	31,072	-	-	1,549,034
Fixtures & Fittings	691,654	25,184	-	3,057	719,895
Long-Life Equipment	537,474	2,912	-	3,420	543,806
Computer Equipment	1,170,802	3,575	-	2,332	1,176,709
Short Leasehold Improvements	332,988	-	-	5,182	338,170
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	436,635	1,780	-	2,887	441,302
Total	6,115,801	164,623	-	17,349	6,297,773
	Brought forward 01/04/2022	Net Additions /Disposals	Net Depreciation on Disposal	FX adjustments	Carried forward 31/03/23
Net Book Value	£	£	£	£	£
Long Leasehold and Freehold Property	3,753,975	27,669	100,754	9,698	3,690,588
Alterations to long leasehold and freehold premises	207,148	-	31,072	-	176,076
Fixtures & Fittings	103,239	-	25,200	(1,097)	76,942
Long-Life Equipment	42	-	2,994	4,135	1,183
Computer Equipment	6,665	3,065	3,575	(3,457)	2,698
Short Leasehold Improvements	-	-	-	-	-
Leased Motor Vehicles	-	-	-	-	-
Motor Vehicles	7,926	-	1,780	83	6,299
Total	4,078,995	30,734	165,375	9,362	3,953,716

All tangible assets are held for direct charitable purposes.

Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023

14. Intangible fixed assets

	Brought forward 01/04/2022	Additions	Disposals	Carried forward 31/03/2022
Cost or Valuation	£	£	£	£
Intangible Assets	187,111	-	-	187,111
Total	187,111	-	-	187,111
	Brought forward 01/04/2022	Depreciation Charge	Depreciation on Disposals	Carried forward 31/03/2022
Amortisation	£	£	£	£
Intangible Assets	153,144	33,967	-	187,111
Total	153,144	33,967	-	187,111
	Brought forward 01/04/2022	Net Additions /Disposals	Net Depreciation on Disposals	Carried forward 31/03/2022
Net Book Value	£	£	£	£
Intangible Assets	33,967	-	(33,967)	-
Total	33,967	-	(33,967)	-

15. Debtors

	2023	2022
	£	£
Sundry Debtors	1,956	2,576
Trade Debtors	1,499,692	1,737,959
Accrued Income	1,074,249	1,641,300
Prepayments	225,188	164,741
	2,801,085	3,546,576

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

	2023	2022
	£	£
16. Creditors		
Accruals and other creditors	1,072,822	1,972,692
Trade Creditors	246,086	326,962
Deferred Income	1,678,766	1,247,313
Tax and Social Security	303,700	454,452
Charity Bank loan for Extern Homes Project	8,638	10,261
Bank Term loan on Hydepark House	75,692	74,547
	3,385,704	4,086,227

(i) Movement on deferred income		
At Start of Year	1,247,313	1,487,456
Arising During Year	1,678,766	1,247,313
Applied During Year	(1,247,313)	(1,487,456)
At end of year	1,678,766	1,247,313

17. Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Charity Bank loan for Extern Homes Project	299,295	307,047
Bank Term Loan on Hydepark House	77,442	152,395
	376,737	459,442

(i) Bank Term Repayments:

	2023	2022
	£	£
Due within one year	84,330	84,808
In the second to fifth years inclusive	132,943	197,688
After 5 years	243,794	261,754
	461,067	544,250

Interest is set at 1.814% and the outstanding loan amount is £153,134 at 31st March 2023. The bank term loan will be renegotiated by February 2025.

The Bank Term loan is secured by a first fixed charge over the property at Hydepark House, Mallusk.

The Extern Homes loan is secured by a first fixed charge over ten properties.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

18. Lease commitments

Annual commitments under non-cancellable operating leases are as follows:-

	2023		2022	
	Land & Buildings	Other	Land & Buildings	Other
Operating leases which expire within one year	380,012	2,954	434,484	17,598
In the Second to fifth years inclusive	123,266	102,515	119,113	18,132
	503,278	105,469	553,597	35,730

19. Analysis of Staff Costs, Trustee Remuneration and expenses, and cost of key management personnel

The average number of persons employed by the company (excluding Directors) during the year was as follows:

Number of staff	2023	2022
	No.	No.
Administrative/Support Service Staff	53	49
Project Staff	445	507
	498	556

	2023	2022
	£	£
Wages and Salaries	14,071,691	15,213,871
Social Security Costs	1,350,751	1,368,652
Other Pension & Health Insurance Costs	947,745	1,067,360
	16,370,187	17,649,883

Employee Emoluments	2023	2022
	No.	No.
£60,000 - £69,999	3	7
£70,000 - £79,999	4	3
£80,000 - £89,999	2	3
£90,000 - £99,999	-	1
£100,000 - £109,999	1	1
£100,000 - £119,999	-	-
£120,000 - £129,999	-	-
£130,000 - £139,999	-	-

The total employee benefits of the key management personnel of the Group was £453,634 (2021/22: £501,673)

No charity trustee received payment for professional or other services supplied to the Charity.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

20. Pension Scheme & Health Insurance

The company operates a defined contribution pension scheme administered through Royal London. The pension cost charge for the year represents contributions payable by the company to the fund and amounted to £947,745 (2022: £1,067,360). At the year- end contributions amounting to £97,042 (2022: £84,033) were payable to the fund and are included in creditors.

21. Related Party Transactions

The company has availed itself of the exemption granted by Financial Reporting Standard 102 Section 33 not to disclose related party transactions with wholly owned subsidiaries. Consolidated accounts are separately prepared incorporating Extern Northern Ireland (Charity no.NIC105869), and Extern Ireland (Charity no.CHY15770), and accordingly the company has availed of the exemption in FRS 102 Section 33 not to disclose the transactions between these entities. The member companies in the group are committed to supporting group activities and liquidity across the island of Ireland.

23. Auditors' remuneration

Extern Group were charged £5,500 by Moore (N.I.) LLP for the Charity's statutory audit.

24. Reconciliation of net outgoing resources to net cash outflow from operating activities

	2023	2022
	£	£
Net income for the reporting period (as per the SOFA)	725,698	185,152
Depreciation on fixed assets	198,590	229,495
(Increase)/Decrease in Debtors	745,490	215,477
Increase/(Decrease) in Creditors	(758,311)	1,132,077
(Profit)/Loss on Disposal	-	-
Interest income	(147)	(37)
Interest charge	27,539	89,265
	<u>1,021,744</u>	<u>1,851,429</u>

25. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash at bank and in hand	6,344,798	5,497,591
Bank Loan	(461,067)	(544,250)
	<u>5,883,731</u>	<u>4,953,341</u>

Extern Group

Northern Ireland - Charity number 103226

Annual return

**Extern Group Consolidated
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2023**

**Company Registration Number: NI618684
Charity Registered with HMRC: NI00263
Charity Number: NIC103226**

**Extern Group Consolidated
Company Limited by Guarantee
Table of Contents
Year Ended 31 March 2023**

Reference and Administrative Details of the Charity	3
Trustees' Annual Report	4
Independent Auditor's Report to the Members	23
Consolidated Statement of Financial Activities	24
Company Statement of Financial Activities	25
Consolidated Statement of Financial Position	26
Company Statement of Financial Position	27
Consolidated Cash Flow Statement	28
Company Cash Flow Statement	29
Notes to the Financial Statements	30-47

**Extern Group Consolidated
Reference and Administrative
Details of the Charity
Year Ended 31 March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Chair	Allen McCartney
Other Directors	Aideen D'Arcy Ian McAvoy Jim Daly Stephen Leach Eavann Murphy (appointed 5 September 2022) Brendan Johnston (retired 15 December 2022) Andrew McCloskey (retired 15 December 2022)
Company Secretary	Stephen Leach (from 15 December 2022) Aideen D'Arcy (until 15 December 2022)
Management Team	Danny McQuillan, CEO (resigned 14 July 2022) Colin Hayburn, CEO (appointed 16 January 2023) Dr Gavin Adams, Director of Business Development (resigned 3 October 2022) Sharon Hearty, Director of Policy and Development (appointed 30 January 2023) Jonathan Carroll, Director of People and Organisational Development Pauline Flynn, Director of Finance and Corporate Services Leslie Ann Scott, Director of Services Deirdre O'Driscoll, Interim Director of Services Rol (appointed 12 September 2022) Neil McKittrick, Director of Services NI (appointed 6 February 2023)
Principal Bankers	Bank of Ireland 4-8 High Street Belfast BT1 2BA
Principal Solicitors	Worthingtons Solicitors 24-38 Gordon Street Belfast BT1 2LG
Auditors	Moore NI Donegall House 7 Donegall Square North Belfast BT1 5GB
Registered Office	Hydepark House 3 McKinney Road Newtownabbey BT36 4PE
Company Reg. No.	NI618684
HMRC Charity No.	NI00263
Charity Commission No.	NIC103226

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

THE TRUSTEES ANNUAL REPORT

The Trustees present their report to accompany the Financial Accounts for the year ended 31 March 2023.

The Trustees confirm that the Annual Report and Financial Statements of the company's governing document, the Companies Act 2006, have been prepared in accordance with Accounting and Reporting by Charities: Statement Of Recommended Practice applicable to charities preparing their account in accordance with FRS102.

Organisation Overview and Activities

Extern is a Community & Voluntary organisation and our primary activity is to provide services commissioned by statutory organisations on behalf of the government. Extern walks shoulder to shoulder with some of the most marginalised people in society, delivering services to support their daily lives.

Since inception over 45 years ago, the core belief that another chance can change a life continues to underpin Extern's ethos to service delivery.

Our Vision

We aim to change lives and to support a socially just and inclusive society.

Our Mission

We will create opportunities and provide supports to enable people to meaningfully participate in society.

Extern deliver services to support, house and engage adults, young people, families and children who are:

- Street homeless or facing homelessness
- Displaced from their country of origin
- Living with an offending past
- Dealing with alcohol and drug issues
- Living with the impact of suicide
- Dealing with mental health issues
- Members of the Traveller Community
- Engaging in alternative education and employability supports
- Looked After Children

Emerging from the Covid pandemic and assessing its impact on families and children, young people and adults, Extern identified the additional trauma of Covid on the lives of the most marginalised and committed to strengthening Trauma Informed Practice by setting a goal to become a Trauma Informed Organisation in the incoming years.

Extern has also extended its refugee services with the successful appointment to support the Homes for Ukraine Scheme. In the Republic of Ireland, Extern Problem Gambling extended its service with the support of the HSE to deliver gambling harm prevention talks at 68 schools, covering 19 counties (in RoI). Over 6,000 students attended the talks. This Youth Gambling Awareness Projects is the only one of its kind in RoI, at present.

During 2022, the organisation operated with an interim strategy. In January 2023, the Trustees appointed a new CEO and commenced a strategic review. The organisation intends to launch a 5-year strategy, Vision 2030, in 2024.

CORPORATE STRUCTURE

Extern Group is the parent company of Extern Northern Ireland and Extern Ireland. It provides strategic direction, governance and compliance functions for Extern Northern Ireland and Extern Ireland. The services of Extern are provided by Extern Northern Ireland and Extern Ireland in their respective jurisdictions.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

SERVICE DELIVERY

Extern Northern Ireland Services

Communities

Extern Northern Ireland provides a range of services to adults who are homeless or at risk of homelessness; who are returning to the community following a custodial sentence; who are deemed at risk of offending or causing harm and require intensive monitoring and support; and who require low threshold support with alcohol and/or drug addictions. These services are provided at various locations throughout Northern Ireland.

An overview of each of these projects is set out below.

Alcohol Housing Support is funded through the Public Health Agency (PHA). This offers an outreach team working with adults who are at risk of homelessness as a result of their chronic/severe alcohol use. The aim is to prevent tenancy breakdown/prevent homelessness and reduce alcohol use to improve health and wellbeing.

Drug Accommodation Support Programme (DASP) is funded through the PHA. This is a multiagency initiative with a 'Harm Support and Reduction' ethos to support Intravenous (IV) drug users to stabilize by accessing temporary supported accommodation, with a specialist worker liaising closely with hostel staff and statutory agencies to ensure a structured access to treatment and support. It is overseen by a wide-ranging steering group, including NI Housing Executive, PSNI, Public Prosecution Service, Supporting People, Homeless Connect and voluntary hostel providers.

Innis Centre is funded through Supporting People. It is a purpose built 20-bed unit providing NI Housing Executive accommodation, supervision and monitoring to a range of offenders until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

Dismas House is funded through Supporting People. It is a 14-bed unit providing accommodation, supervision and monitoring to a range of offenders until they can be positively re-integrated into the community and appropriate permanent accommodation has been identified and agreed.

Street Injectors Support Service (SISS) is funded through the PHA and Belfast Policing and Community Partnership. It uses experienced staff to assertively engage with street injectors in Belfast city. The project also involves the collection and disposal of inappropriately discarded injecting equipment. This project works closely with those using IV drugs and undertakes joint work with Community Policing and Belfast City Council. The service has already saved multiple people's lives on the streets of Belfast with the administration of Naloxone and CPR.

Step 2 Northern Trust is funded through the PHA and targets those across the Northern Trust area who have developed drug and alcohol issues. The service is a counselling led model undertaking brief interventions and extended brief interventions for service users looking at restoring control, moving to abstinence or reducing harm by drug and alcohol misuse. The service also offers family intervention therapy for those families struggling to cope/impacted by a loved one's alcohol/drug use.

Step 2 Southern Trust is funded through the PHA. Extern are part of a three organisation partnership (Ascertainment, Dunlewey) delivering this service across the Southern Trust. The service has been extended until March 2024 with similar goals as the Northern Trust based service and the project is aimed at reducing harm for those using substances at a mild to moderate level.

Drug and Alcohol Consultancy Service is a training service which trains staff and service users from various organisations across NI in the administration of Naloxone and other specialist training and is funded by the PHA. This service has been enhanced during 2022-23 to deliver a range of IV drug related training to the addiction and housing sector. The service also trained Belfast PSNI officers in nasal Naloxone administration for their new pilot initiative.

Family Intervention and Suicide Prevention Service is funded by the PHA and continues to offer service users intervention to address suicidal ideation by stabilize Applied Suicide Intervention Skills Training (ASIST) practice techniques and developing a safe plan to ensure the person in distress receives ongoing support. Linking extensively with BHSCT CMT and unscheduled care teams, the service offers a responsive service at the time of need. The service also offers community in-reach to families bereaved through suicide and provides training to local networks around mental health and suicide awareness.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Reach Out is a team funded by the Department for Communities (DfC) and works across North Belfast to target areas of deprivation by improving mental wellbeing and access to services. Targeted training, complimentary therapy and awareness initiatives are delivered to local communities and schools to address issues such as suicidal ideation, self-harm and alcohol/drug misuse. The service also helps individuals access counselling across a range of services.

Ormeau Centre Hostel is funded by Supporting People and has been operating since 1978. The Centre provides 29 direct access emergency accommodation for men and women experiencing homelessness. The centre provides an open, non-judgemental referral policy and is aimed at removing the barriers to accessing support, tackling street homelessness and combating social exclusion. The majority of those who come to the Ormeau Centre have been homeless for some time or have been living on the street. Many are experiencing difficulty with their mental health, substance abuse and/or physical wellbeing. All have experienced a crisis at some point in their lives that has led to them losing the family, friends or local community networks that we all rely on in times of trouble.

Multi-Disciplinary Homeless Support Team (MDHST) is funded by BHSCT and NIHE. This service offers support to people who are homeless, or at risk of homelessness and have additional complex needs relating to diagnosed and undiagnosed mental health issues, substance misuse, physical health issues, offending backgrounds, learning disabilities and family issues. MDHST works in partnership with NI Housing Executive, Belfast Health & Social Care Trust and other voluntary sector organisations to support individuals and families to access and sustain appropriate temporary accommodation and to access mainstream health and social care services. It works collaboratively with statutory and voluntary agencies and regularly convenes case strategy meetings. The team advocates on behalf of service users and facilitates pathways and channels of communication between statutory and voluntary agencies to improve access to healthcare. This multi-agency approach enables a coordinated and holistic approach to supporting individuals and families with multiple needs.

Floating Support Services (Criminal Justice) deliver a flexible and responsive service for medium to high-risk offenders living in the community. The service is funded by Supporting People and aims to support individuals make the transition from prison to community and to secure and maintain accommodation. This service supports individuals with substance use issues, mental health issues, integration, reduced 6tabilize6d6n and most importantly helps to reduce the risk of re-offending. Interventions are based on the Good Lives Model, building on the individuals strengths and needs.

Frontline Network Counselling was established in January 2022. The project provides counselling services to support individuals to make the transition from prison into the community, obtain suitable accommodation and maintain their tenancies. The service also supports individuals to maintain positive mental health, counter social isolation and avoid further offending. Interventions are based on the Good Lives Model, building on strengths and are tailored to the individual's needs.

Low Threshold Services are currently delivered within the Northern and Southern Health & Social Care Trust areas and is funded by the PHA. The overall aim is to assist individuals to reduce their risk of alcohol and/or drug use by providing support that best meets their individual needs within the home and community settings. The service offers an open referral process to those with dependent drug use and also provides needle exchange on an outreach basis. These services have been extended until March 2024.

Community Needle Exchange is funded by the PHA. The service provides outreach needle exchange in Belfast. It is the first of its kind in NI and employs five staff working across Belfast on a rota basis, providing clean equipment and safer injecting advice to those using injecting equipment. This project has been evaluated and as a result of its impact continues to be funded as the service model and positive impact on the Belfast area has been commended in the evaluation.

The Homeless Traveller Project has been operating since January 2017 and is funded by the BHSCT. This project provides intensive support to members of the Traveller community, both individuals and families, in relation to housing and homelessness, tenancy sustainment and link-up with statutory health and social care services around multi-complex needs (including, for example, offending, mental health, family and childcare issues, addiction and physical health etc.). This project operates on a multi-agency collaborative model and is part of the Traveller Support Network for Greater Belfast.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Community Crisis Intervention Service (CCIS) was successfully retendered in 2021 and secured three-year funding from the health department via the Community Foundation. It continues to support those in crisis during evenings and weekends and has expanded its remit to include some day work for onward liaison and referral. Individuals in mental distress can access support and intervention from Thursday to Saturday out of hours when day services are closed.

Communities In Transition – Shankill is funded by The Executive Office (TEO) and Co-operation Ireland and is aimed at improving mental health and wellbeing in targeted communities that have a history of paramilitary control and influence. The project develops 7tabilize initiatives to improve awareness of mental health and addiction issues and is delivered in the local areas. The project also trains local Community Champions to support their areas and is responsive to delivering interventions unique to the locality. In addition, the project runs campaigns highlighting issues around mental ill-health and develops resources for areas to use.

Communities In Transition – Larne and Carrick is a similar project to the Shankill initiative under the same funder. It delivers 7tabilize plans, interventions and supports to improve mental wellbeing. The project covers a large area with complex issues and works closely with community programmes to ensure effective in reach into the community.

Extern Homes has been operating since March 2017. The Extern Homes project has been created to move people from homelessness into homes. We currently have ten properties which are let to tenants. A third of tenants progress into employment and/or education and zero return to homelessness. Extern Homes provides two-year tenancies/licence agreements for people who are homeless, and the supports required to sustain life in the community. The project focuses Non making the transition from homelessness to becoming a tenant a positive, affordable and comfortable experience.

Extern Homes offers tenants:

- Quality, affordable and supported accommodation
- A chance to move into the private rented sector
- A two-year tenancy/licence agreement followed by a rolling monthly agreement.

Refugee Floating Support is funded by NIHE/SP and has been operating since 2013. It works intensively with refugees during the 28-day notice period given to move out of National Asylum Support Service (NASS) accommodation and provides medium to long-term specialist and practical support and advice to resettle in the community. This ongoing intensive, comprehensive, one to one support includes, but is not limited to, housing, benefits/financial and budgetary management, health, education, legal status, training and employment, family reunification and community integration. The service aims to prevent homelessness and to maintain tenancies by directly supporting individuals who have housing issues and practical problems settling into the local community. The service works across the community and has existing networks with a range of other refugee and asylum support organisations. The team is an active participant in the Migrant Forum, the Refugee and Asylum Forum and the NI Asylum Stakeholders Forum.

Complex Floating Support (CFS) is funded by SP. The service aims to offer support to those with multiple complex needs to maintain their tenancy. The team operates across a continuum of support, to those who are homeless, or at risk of homelessness and have complex needs. The role of prevention, assessment and access, crisis intervention and sustainment services are all essential to maximise the likelihood of successful settlement into tenancy and also to prevent the continual cycle of in and out of homelessness.

Northern Ireland Refugee Resettlement Service (formerly the Syrian Vulnerable Persons Resettlement Service, SVPRS) is funded by the DfC. This service has been operating since December 2015. Extern Northern Ireland is one of three main delivery partners in the provision of 7tabilize7d resettlement support to individuals and families arriving under the UK Vulnerable Persons Relocation Scheme (VPRS). The service provides key workers to support individuals and their families arriving under the Scheme. Staff work intensively with individuals and families from their point of arrival, as they transition to their new home and resettle in their local communities. Additional supports include a holistic assessment of needs, practical support and link-up with statutory services to help families resettle in NI. Staff are based in Derry/Londonderry, Greater Belfast and the Armagh, Banbridge and Craigavon council areas.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Afghan Resettlement Scheme (ARAP/ACAS) is funded DfC. This service provides Key Workers to support families in their transition to their new homes. Staff are there to offer a wrap-around service for families, children, young adults and adults for each of the new groups of refugees and to continue to provide ongoing support to existing families where local services are not available. Staff also advocate on behalf of families and individuals with statutory services as appropriate.

Homes for Ukraine is funded by the DfC. This is a scheme that provides an opportunity for people from Ukraine who may not have family ties, to be sponsored to come to the UK by individuals, businesses or community organisations. As a delivery partner, Extern are responsible for completing a number of screening checks in order to assess the suitability of a host application prior to the guest's arrival. This includes screening the accommodation for adequate space, privacy and health and safety. Extern will also process safeguarding checks in the form of Access NI and HSC checks (vis HSC Trusts). Finally, Extern also completes a follow-up visit to confirm safe arrival and that people have settled into host accommodation.

MUST Hostel (Mid Ulster and South Tyrone) is funded by Supporting People. It offers accommodation, support and help tailored to the specific needs of single people aged between 18-65 who are homeless. The hostel aims to deliver a modern supported housing service which is flexible and has a holistic approach to the individual in order to meet the needs of the people we support. The hostel has 20 beds and accepts both male and females. It is a Probation Approved Hostel and works with the Probation Board for NI to supervise those who are subject to supervision under licenses or other restrictions.

SAIL Project (Supported Adults for Independent Living) is funded by Supporting People. The service was established by our MUST Hostel in Cookstown, with the aim of enabling people to live independently within the community and to help people sustain their tenancies.

Dispersed Outreach Teams (Farset, Newcastle and Mid-Ulster) including Farset Newcastle, Mid-Ulster, South East, North Down and Ards provides intensive support to individuals who has a range of complex needs and vulnerabilities from particular geographical areas and is funded by NIHE. These teams are multi-skilled in both engaging with 'difficult to reach' individuals and in identifying reflective and holistic supports. The teams aim to achieve positive outcomes with clients, including tenancy sustainment, management and support systems and mental health and physical health and wellbeing supports.

Connections is funded by the PHA. It is aligned with the Belfast Drug and Alcohol Coordination Team (BDACT) and delivers against the BDACT action plan, training and developing initiatives and interventions in line with strategic plans by BDACT to address drug and alcohol issues. The project also undertakes health-based initiatives such as Dry January, by arranging awareness events across the city highlighting the benefits of harm reduction and healthy alternatives to alcohol and drug use. Their community training role is in addition to information sharing and the development of materials which local voluntary agencies can use to address drug and alcohol related issues.

Complex Lives Intensive Support Workers consists of two staff members recruited in March 2023 to support the Belfast City Council led Complex Lives initiative. This is funded by PHA and NIHE. The staff are aligned with Criminal Justice Floating Support and SISS to intensively support those with complex needs who are currently homeless in Belfast city centre. The pilot involves significant multiagency support across several programmes aimed at providing access to services such as health, wellbeing, social and financial services with the aim of accessing and maintaining accommodation. Extern is also part of the Multiagency Steering Group and CEO Advisory Group.

SISS Social Worker is a post funded by Moore Trust and works alongside the SISS team to engage and support young people aged 17-25 who are using drugs at a problematic level. The social worker aims to provide direct support, access external supports, and liaise with other agencies to stabilize the young person and reduce the impact of drug use.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Young People and Families

Extern Northern Ireland's Young People and Families services are operational from bases across Belfast, Newtownards, Lisburn, Newtownabbey, Derry/Londonderry, Enniskillen, Omagh and Strabane. The nature of the services are further outlined below.

Pathways is funded by the Education Authority. This is an alternative education programme that works with young people aged 14-16 years who are at risk of being excluded from mainstream education and who may be at risk of offending or entering into care or custody. Pathways provides a full-time alternative education programme, five days a week, delivering 190 hours of support. Many young people attending Pathways are presenting with SEBD (social, emotional, behavioural difficulties) and more often undiagnosed additional learning needs, so staff have been inventive in both delivery and programme development. Personal development programmes include mental health awareness, alcohol, drugs, sexual health, cultural diversity, homelessness and mindfulness.

Improving Transitions, Enabling Results (ITER) is an Erasmus+ project led by GEMS NI, of which Extern is one of nine partners who include Eulab Consulting, Italy; University of Huddersfield; Desincoop, Portugal; University Politehica of Bucharest, Romania; Time Associates UK; Bekes County Government Office, Hungary; and Antares, Italy. ITER is designed to improve methods to engage young people to identify their individual needs and barriers to mainstream vocational training and to empower them to co-design and implement their personal action plan to address their needs and barriers across four 'zones', Learning, Life, Leisure and Work. The project closed in December 2022.

Looked After Children (LAC) Mentoring Support Service is funded by the HSCB. The service operates across Northern Ireland and offers a bespoke and task-focused model of mentoring. The service is available to young people aged 10-20 residing in a care placement or who have prior experience of care placement. The service offers a range of supports, tailored to the needs of each young person, to enable effective outcomes. Mentoring supports are provided for a range of issues, including improving self-confidence/self-esteem, social inclusion, education and employment and improving personal relationships.

Strength 2 Strength is funded by the HSCB and is a community-based intervention provided to children aged 8-13 and their families within the Western Trust area who are assessed as being 'in need' and where the children are at risk of offending and antisocial behaviour.

Family and Child Empowerment Services (FACES) is funded by the BHSCT and provides individual and family support to young people aged 8-17 years across South and East Belfast. The team works with ten young people and provides intensive hours of tailored support, which includes individual and group work, parenting and educational support, family therapy and social outings throughout the year. This project closed in September 2022.

Janus Youth Support is funded by the SEHSCT. The team works intensively on a one-to-one basis with young people aged 10-17 years who are living in the community or within the care system, whose behaviour is challenging, posing a risk to either themselves or others. Individually tailored support programmes are developed in response to the needs of the young people to support them to remain at home or at the lowest level within the care system. The project is aimed at young people's social functioning, community inclusion and family relationships.

Linx Ards and Lisburn is funded by SEHSCT. This service is a community-based programme which builds upon the strengths of young people aged 13-17 and their families to encourage healthy development, safety, stability and a positive future. The Linx team help young people and their parents/carers improve their relationships and support parents to help their children develop confidence and resilience. Linx seeks to reduce the likelihood of family breakdown and help young people to remain in their home, school and local communities.

Time Out offers respite, safety and support to young people aged 8-17 years and their families at Extern respite facilities at Kinnahalla, Co Down and Roscor, Co Fermanagh and is funded by WHSCT/SEHSCT/BHSCT/NHSCT. The service is contracted by four of the five Health Trusts within the NI and Tusla, the Family and Children's organisation in the Republic of Ireland. The programme works in partnership with social workers and responds to crisis, offering a sanctuary for young people who need time in a safe place where they can build on their strengths and develop confidence and self-esteem to address a range of issues for managing life challenges.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Youth Support is funded by WHSCT. This service provides community-based support in a group setting to young people aged 10-17 years. These young people are at medium to high risk of their current care placement breaking down and being received into residential or custodial care, or they can also be assessed as being a 'child in need'.

Early Years/Passport service is funded by WHSCT. This service is a community group-based programme for young people aged 8-12 years across the Western Trust area who are experiencing difficulties within the home, school and the community, or who are assessed as being a 'child in need'.

Intensive Support Fostering (ISF) is an integrated approach between Social Services and Looked After Children Therapeutic Services. It supports a minimum of eight specialist foster placements within the Western Trust. The programme involves recruiting and training eight specialist foster families who will be trained in the Model of Attachment Practice and be supported by a team comprising social workers and therapeutic services.

Independent Visitors is funded by the WHSCT. This service provides one-to-one support for children and young people who are in care or have had experience with the Trust's care support services. The role of the Independent Visitor is to 'assist, advise and befriend' through building positive and supportive relationships with individuals, independent of the Trust.

Summer Camp is funded by the WHSCT. The summer scheme model continues to develop to support the evolving and emerging needs of the young people who join the scheme. The programme has two elements providing:

1. Family Respite Breaks at Roscor Youth Village to support identified families to get a break away from their day-to-day challenges. Each break enables families to spend quality time together and to experience new opportunities by participating in a range of different activities and spending quality time together.
2. Activity Days for children/young people aged 8-13 who are socially excluded or who live in an area of high deprivation, or who are deemed as a 'child in need'. Opportunities are provided to participate in a range of outdoor activities to assist them to develop confidence, self-esteem and the ability to work as part of a team.

Raising Aspirations North Down (DARE Programme) is now entering its second year. It is funded through Communities in Transition and Extern partners with Alternative NI to work with young people in primary and secondary schools in the Bangor area to raise educational aspirations.

Youth Engagement Service is funded by the PHA. This service is based in Belfast and North Down (Bangor). Both projects offer a safe, social environment for young people aged 11-25 to explore, learn and develop their emotional well-being through the provision of an advice and signposting service on issues such as:

- Drug and alcohol use
- Low self-esteem
- Poor mental health
- Training and education
- Bullying

Work is based in schools, community settings and youth focused centres, but both also operate on a drop-in basis during the week.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Extern Ireland Services

In 2022, Extern Ireland provided a range of services throughout the Republic of Ireland with a focus on creating a safe and secure environment for individuals to enhance their strengths and improve their ability to handle the challenges of daily life.

Family Support Services

Time Out provides:

- Immediate crisis response for young people and families when home placements are at risk of breaking down.
- Planned respite to ensure regular breaks are provided to families and young people experiencing issues in the home and/or community.

During this time staff are working with young people to assist them to develop specific skills and abilities in and around behaviour, life skills and self-management.

We have seen the need for the service increase throughout the year and on occasion, there has been a need for interventions which are for longer than the normal four-day breaks and/or more frequent interventions. Extern has a number of Safe Haven facilities across the island which it uses to provide these breaks. Extern staff continued to provide emergency respite nights to service users when the strain of Covid was greatly impacting on families during lockdown in order to support the maintenance of family placements.

Janus works intensively on a one-to-one basis with young people when home or foster placements are under pressure of breaking down. The service provides planned respite to ensure regular breaks to support the wider family unit.

An individual package of intervention is developed with the young person and referring agent, to address the identified risk-taking behaviours and to support the young person to develop positive social, emotional, educational and physical skills.

The key focus is to support the young person to remain within the family setting and reduce the risk of them going into care. Janus is provided in the following areas across Ireland - Dublin, Cavan/Monaghan, Kildare, Wicklow, Louth, Meath, Galway, Roscommon, The Midlands, Limerick, Clare and Tipperary.

Youth Support provides a group-based approach that enables the service user to develop pro-social skills. It also focusses on supporting young people to develop skills of participation, group conflict resolution and cooperation. Issue-based group work sessions are delivered to assist young people to identify and reduce risk-taking behaviours. Group respite overnights assist in the development of independent skills and offer new experiential learning opportunities. Individual sessions are provided to allow individual needs to be met. The service is offered to young people aged 9-14 and includes linking in with parents to agree interventions and review progress. The service is delivered in Dublin City North.

Intensive Home Support Service (IHSS) is an intensive home support service provided to families with the aim of maintaining children and young people safely in the family home or foster care. The aim of the service - safely keeping families together - is at the core of the approach. IHSS is for families where significant child protection issues have been identified and children are at risk of being taken into care. All families have an allocated social worker and are referred to IHSS by Tusla. Families typically present with complex needs, including abuse, addiction, mental health issues, criminality, poor attachment and poor parenting capacity. The age of the children in the families supported by IHSS ranges from pre-school age through to adolescence. Services are currently provided in North Dublin, Kildare and Wicklow.

Youth Justice Services

Bail Supervision Scheme (BSS) utilises family intervention through the use of Multisystemic Therapy (MST) as an alternative to remand for young people aged up to 17. Young people are identified through the Childrens Court for referral to the service, which is funded through the Department of Justice. The BSS has been extended to include a Janus Justice worker who works with young people excluded by the MST criteria (absence of a significant stable family home placement). Extern delivers the BSS in Dublin and surrounding areas, Limerick and Cork.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Janus Justice provides intensive individual supports to young people who are either escalating through the Youth Justice System and/or have been assigned a Probation Officer.

Referrals come from Juvenile Liaison/Probation Officers. The work is very much centred on diversional activities and personal development to reduce the risk of the young person continuing to offend and to assist with making our communities safer. This service is provided in Limerick and as part of the BSS in Dublin.

Garda Youth Diversion Project provides early intervention and diversionary activities to young people who have been identified as at risk of, or who have come to the attention of, Garda Juvenile Liaison Officers due to antisocial or criminal behaviour. This work is very much centred on diversional activities and personal development to reduce the risk of the young person offending, and to assist with making our communities safer.

Minority Communities

Traveller Primary Health Care supports members of the Traveller community to access information and training regarding their health, both physical and mental. The overall aim of the programme is to improve health and outcomes for the Travellers population. Projects operate in both Cavan and Meath.

Addiction Support Services

Midlands Youth Drug & Alcohol Support (MYDAS) provides treatment and support services to young people under the age of 18 who are experiencing issues with drugs and/or alcohol use or are affected by drug and/or alcohol misuse within their families. Support is available to young people aged 18+ still in education. The service also provides education, information and support to service users and their families and includes education aimed at early intervention through training and upskilling professionals in relevant agencies to identify and address problematic drug and/or alcohol use among young people at an early stage. The service closed on 31 December 2022.

Problem Gambling aims to prevent and minimise gambling-related harm in Ireland. The project actively lobbies the introduction of fit-for-purpose gambling legislation and regulation in Ireland, working with all sectors of Irish society, in order to support the responsible use (consumption) of gambling services. We work from a harm-minimisation and harm-prevention standpoint.

This year, the project delivered gambling harm prevention talks to 68 schools, covering 19 counties in Ireland. Over 6,000 students attended the talks. The Youth Gambling Awareness Project is the only one of its kind in Rol, at present.

Intellectual Disability Services

Extern Outreach Support Service works with individuals who have an intellectual disability. The service supports them to participate within community life, develop social and interpersonal skills and reduce social marginalisation. This service offers specifically tailored individual support plans to each service user and provides important respite and support to families.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

GOVERNANCE, MANAGEMENT AND FINANCE

The company is governed by a Board of up to nine Trustees. The Board meets at least four times during the financial year with additional meetings called if necessary. The Board is supported by the Extern Group Committee structure which includes the Innovation and Development Committee, Audit and Risk Committee and Nominations and Remuneration Committee. Each committee makes recommendations to the Board for the latter's review and consideration for approval.

Board Trustees do not receive any remuneration in respect of their services to the charity. Receipted expenses are reimbursed when incurred. The Trustees, who are non-executive, represent a diverse range of relevant experience including finance, legal, criminal justice, housing, health, children services, business, research and mental health.

The Board delegates the day-to-day management of the company to the Strategic Leadership Team. This team comprises of the Chief Executive Officer (CEO) and five executive directors – Director of Services NI, Director of Services RoI, Director of Innovation and Development, Director of People and Organisational Development and Director of Finance and Corporate Services. Neither the CEO nor any of the executive directors are registered Directors of the Board.

From time-to-time urgent decisions on matters reserved for the Board many need to be taken between scheduled Board Meetings. In such circumstances, the Chair of Extern Group in consultation with the Chairs of the Extern Group Subsidiary Boards has the authority to deal with such matters. In all circumstances, decisions will be formally recorded and reported to the Board. This is in accordance with the Boards' Scheme of Delegation.

Constitution

Extern Group is a charity which is constituted under the Companies Act 2006, as a Company Limited by Guarantee. The company's governing document is the Memorandum and Articles of Association.

Trustees' Interests

No Trustee, in the current year, had any interest in any contract undertaken by the organisation.

Going Concern

The Trustees believe that there are no material uncertainties that cast significant doubt about the company's ability to continue as a going concern and the financial statements have been prepared on this basis. The company is supported by two subsidiary companies and the consolidated accounts show a satisfactory reserves position and performance in the current year.

Appointment of (Trustee) Directors

As set out in the Memorandum and Articles of Association, the Chair of Extern Group is appointed annually by Trustees. The appointment to the Chair cannot normally be for more than six consecutive years.

The appointment of new Trustees is confirmed by election at the following AGM. Trustees may serve a maximum of nine years. There is a policy of retirement by rotation to ensure that the Board is continually rejuvenated. The Board also considers succession planning to ensure continued expertise when its most experienced members step down.

Director Induction and Training

New Board members undergo an orientation period with the Group Chair and CEO to brief them on their legal obligations under company law, to go through the Memorandum and Articles of Association, the Board make-up, decision making processes, the business plan, the recent financial performance of the charity, current programmes and projects, the most recent annual reports and information on staff and volunteers.

All Trustees are encouraged to be familiar with Extern's range of programmes and may take a special interest in some, depending on their expertise and location. Trustees are encouraged to attend external and internal training events which will facilitate the undertaking of their role.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Conflict of Interest

New Trustees are requested to sign up to the Board's Code of Conduct and are also required to complete and sign a Conflict-of-Interest document, declaring any conflicts that either currently exist or may materialise during their term on the Board. All Trustees are requested to submit an annual Declaration of Interest form and to resubmit should their circumstances change during the year, in line with the Boards' Conflict of Interest Policy. Conflicts of interest and declarations of loyalty are included as a standing agenda item for all committee/board meetings. Trustees who declare a conflict of interest at the start of the meeting are obliged to leave the meeting before the relevant agenda item is discussed.

Fixed Assets

The Trustees are of the opinion that the market value of interests in land and buildings as at the end of the period exceeded that the amount in the balance sheet, but they have sought to reflect the excess in the financial statements, given the economic environment at present.

Principal Risks and Uncertainties

The principal risks facing Extern Group relate to the safeguarding of its services to clients, which the company manages through the deployment of appropriately qualified and trained staff led by the Head of Safeguarding and Head of Quality and Audit personnel and use of appropriate policies and standards. The main uncertainty facing Extern Group relates to the funding environment in which the company operates.

Holding and Subsidiary Companies

Extern Northern Ireland was established in 1978 to administer services in Northern Ireland. Extern Ireland as established in 2004 to administer services in the Republic of Ireland. New governance arrangements took effect from 1 July 2014 whereby both companies became subsidiaries of the new holding company, Extern Group.

Organisation

Objectives

The main objective of the company is:

To promote, support or carry on, either alone or in cooperation with any other body, authority or person, community based and other services, projects or schemes which aim to minimise the risks and/or prevent the occurrence of:

- Family breakdown
- Exclusion from communities
- Placement in statutory care, private residential or fostering services
- Exclusion from mainstream education services
- Admission to young offender centres
- Imprisonment
- Homelessness
- Offending and re-offending
- Long-term dependency on statutory care and support services
- Substance abuse
- Harm to the public

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Organisation Management

Extern has established a fit for purpose organisation model to enable it to achieve its Vision and Mission through the delivery of its services. The major risks associated with the provision of services is the safeguarding of service users and social care workers. Extern manages these risks through:

- A safeguarding statement for every service project
- Social Care practice and management skills of its employees
- Capacity to provide full compliant commissioned services
- A Head of Safeguarding
- A Head of Quality and Audit

Future Plans and Developments

The exponential rise in demand for services following the Covid pandemic, as well as the impact of the current cost of living crisis, demands a dynamic strategy in the years ahead.

Extern's newly appointed CEO will lead the development of a new strategy and engage with key stakeholders from commissioners, funders, staff and service users in the development of the strategic plan. Our objectives in the coming years include raising the awareness of Extern's service portfolio with policy makers, legislators and other key stakeholders and to advocate for the voiceless in our society. We will continue to support our current service users whilst striving to expand our services to meet the growing numbers in need of our support.

Employee Involvement

The company operates a framework for employee information and consultation which complies with the requirements of the Information and Consultation of Employee Regulations 2004. During the year, the policy of providing information about the company has been continued through the communication framework. Regular meetings are held between local management and employees to allow a free flow of information and ideas.

Central Support Services

The delivery of services is supported by central support services from Extern Group to the subsidiary companies under the terms of a Service Level Agreement. These are wide ranging and include the following:

Support function	Services inclusive of:
Financial Services	Transaction processing; payroll services; pensions administration; budget build; service costings and tender bids; management and financial accounting and reporting; grant applications; funding claims, contracts management; statutory reporting; business assurance checks controls and balances.
IT & Telecommunications	IT support; IT hardware; systems software; telecoms and communication networks; cyber security and other protective measures
Estates, Fleet and Central Procurement	Estates and lease management; fleet management; health & safety management and assurance; central supplier tendering and supplier contract management; insurance placement, management and claims administration

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Human Resources & Staff Development	Recruitment, vetting, registration and staff induction processes; staff development programmes; advice, guidance and assistance on all aspects of personnel and human resources management;
Training & Practice Development	Mandatory & specialist training of all personnel; practice support and professional development for social care workers and social workers for internal staff; practice support & professional development services to voluntary sector social care providers.
Quality Assurance, Governance & Audit	Internal audits of systems, controls & policy compliance; stakeholder audit co-ordination; safeguarding procedures, policies, training, communications and incident management; risk management, co-ordination and monitoring; GDPR and data protection services
Executive & Business Supports	Senior management services; public & stakeholder relationship management; Internal & external communications management including management of communication systems and networks; funding and fundraising support to advance Extern's mission.

Extern Group Additional Services

Service	Funder	Description
Moving Forward, Moving On	European Social Fund for NI and the Department for the Economy	This project provides support to alternative education participants aged 16-19 who are in transition to training, further education and/or employment.
Practice Development Unit/Team	Northern Ireland Social Care Council	Practice Support and Professional Development for social care workers, both as an internal service and as commercial services to voluntary sector social care providers.

The Practice Development Team provide in house training to staff and volunteers, and teaching and assessment of social work students from Northern Ireland, across the UK and internationally, who are provided with practice elements within Extern or across the third sector. The team provides oversight of social work placements, which includes coaching, mentoring and standardisation of practice teachers and supervisors.

The team also provides training, mentoring, coaching and assessment to qualified social work staff who are completing their post qualification registration with the NI Social Care Council (PiP) and to other social work qualified staff completing the Assessed Year in Employment (AYE) after qualifying.

The team has supported over 2,500 staff, volunteers and students to develop practice and in meeting ongoing professional development requirements and aspirations throughout the year.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Management of Risk

The organisation has a statement of commitment and the duty to ensure, as far as is reasonably practicable, the health, safety and welfare of its service users, employees, volunteers, students and Board members.

The organisation has a corporate risk strategy which includes an assurance framework and a corporate risk policy, that highlights the importance of risk management throughout the organisation, from project workers/frontline staff through to the Board. Volunteers and bank workers, students and subcontractors are included in how the organisation assess and manages risk.

Extern understands that it is necessary for management and staff to work together positively to achieve a safe and healthy working environment that is compatible with the work that we do. Board members and senior managers are expected to lead by example and provide support and assistance throughout the organisation.

There are numerous committees to ensure the effective management of all risk including the Audit and Risk Committee, Nominations and Remuneration Committee, Innovation and Development Committee, Safeguarding Committee, Information Governance Committee and Health and Safety Committee.

On a monthly basis, the Strategic Leadership Team, Programme Managers and Heads of Departments complete a risk register which incorporates all identified risks. Programme Managers identify operational risks, controls and/or added actions to minimise risk, which is then escalated to the relevant head of department. The Heads of Departments include Operational Assistant Directors and Heads of Support Services including Finance, IT, Quality and Audit, Safeguarding, Data Protection, Practice Development, HR, Support Services and Fundraising.

Extern, through its policies, procedures and training, strives to create an environment which is safe as is reasonably practicable by ensuring that risks are continuously identified, assessed and appropriately managed.

We aim to:

- Foster an organisational culture of openness and willingness to report risks, incidents and near misses that can be used for organisation-wide learning.
- Provide appropriate training to staff to ensure effective management of risks and to maintain compliance with standards, regulatory requirements and legislation.

The Strategic Leadership Team maintains a strategic risk register which incorporates Business Plan targets that are linked to the overall strategy of the organisation. At a project level, there are several risk management controls which include the Risk Management Policy, Risk Assessment procedures for individuals, groups and activities, Lone Working and Safeguarding Policies along with mandatory training which all staff need to complete as part of their induction and ongoing professional development.

To ensure good governance, Extern contracts with independent professional firms of both internal and external auditors. In addition, the Quality & Audit Department conducts internal audits on projects to identify opportunities for improvement. These can be planned specific audits or unannounced audits to ensure that staff are complying as required. Extern's Safeguarding Committee was established to support the organisation to deliver high quality, best practice services and is led by the Head of Safeguarding. The committee meet quarterly and membership includes Executive Directors and Assistant Directors of Services, middle management and Heads of Departments.

The Health & Safety Committee meets up to three times per year to review health and safety requirements and to ensure that health and safety within the organisation (transporting service users, lone working and incidents/accidents) including every building/premise, is managed under the health and safety legislation requirements including environmental risk assessments, fire safety inspections, COSH, NEBOSH etc.

Within each team meeting (from frontline projects up to Strategic Leadership Team), risk management, health and safety and safeguarding are all standing items on agendas. Risk management is embedded within the organisation's operational and strategic delivery and is managed at all levels across the organisation.

The Board has its own risk management policy statement, the purpose of which is to ensure that staff and other stakeholders are aware of Extern's responsibilities and their own individual responsibilities as Board members.

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

Reserves Policy

Unrestricted Reserves

Unrestricted reserves are those reserves which Extern can expend at the discretion of the Trustees to promote the objects of the charity. The organisation maintains a level of unrestricted reserves to ensure effective financial governance through ensuring that the charity can continue to operate as a going concern and remain viable in the face of any changing circumstances including interruptions to funding or fluctuations in income and expenditure. The Trustees current free Reserves Policy is a minimum of three months of gross average annual expenditure. At March 2023 this would equate to £2,771k. Currently the amount of free unrestricted reserves is £2,773k. The Reserves Policy is currently under review.

Unrestricted Designated Reserves

Unrestricted designated reserves comprise unrestricted funds designated for a particular purpose by the Trustees. These are, typically, reserves relating to individual projects which remain designated to the individual programme of activity and fixed assets reserves tied up in the delivery of services.

Restricted Reserves

Restricted reserves are those reserves which have specific conditions attached to them as to how they are to be spent. Cash to the value of the reserves are held in a separate fund within the balance sheet where it has been included within cash at bank in hand.

Remuneration Policy

The organisation has a Reward and Remuneration Policy which is reviewed and updated on a regular basis to ensure that staff length of service is recognised and that the organisation's salaries remain competitive in the sector in which it operates.

The organisation uses a variety of tools to support the performance management of staff including probationary reviews, performance appraisals and, where formal performance management interventions are required, the utilisation of formal performance measures to ensure that staff continue to be efficient, effective and productive.

The CEO's remuneration is reviewed annually by the Nominations and Remuneration Committee and Extern Group Board.

Financial Review

The Statement of Financial Activities and Balance Sheet for the year ended 31 March 2023 are set out on pages 24 and 26 and the financial review is based on these results.

Overview

Charitable activities are largely supported by statutory income from a number of departments, Health Trusts and other statutory organisations. These commissioners are highlighted in the service descriptions included on pages 5-12

As an organisation we have continued to focus on sustainability post the Covid pandemic through pursuing tender opportunities and applications to Trusts and Foundations. When the conditions permitted, we reintroduced community-based fundraising for Extern's mental health and homeless projects.

Charitable income/donations have decreased by 10% to £11.2m (2022: £12.4m) due to a decrease in contracts undertaken by Extern during the period. Extern's emphasis going forward continues to be on securing income that will result in sustainable finances and cash flow.

The net income in the accounting year was £98k compared to net expenditure of £904k in 2022. The net expenditure in 2022 included exit costs in respect of projects that closed and a funder repayment of £602k. The company assets remain strong, with net assets of £6.2m at 31 March 2023 (2022: £6.1m).

**Extern Group Consolidated
Report of the Trustees
Year Ended 31 March 2023**

The Trustees believe there are no material uncertainties that cast significant doubt on the company's ability to continue as a going concern and thus the financial statements have been prepared on this basis.

The Trustees believe that they have complied with the requirements of the Companies Act 2006 with regards to books of account by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function.

Disclosure of Information to the Auditors

The Trustees who held office at the date of approval of this Report confirm that, so far as they are each aware, there is no relevant audit information of which the company's auditors are unaware. Each Trustee has taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditors are also aware of that information.

Auditors

In accordance with the Companies Act 2006, a resolution for the re-appointment of the company auditors will be proposed at the Annual General Meeting.

Statement of Trustee Responsibilities in respect of the Trustees Report and Financial Statements

The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable UK law and UK Generally Accepted Accounting Practice.

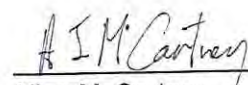
Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with UK Generally Accepted

Accounting Practice, Accounting Standards and applicable law. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable account policies and then apply them consistently
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose, with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board



Allen McCartney
Chair Extern Group

Date Approved: 23 November 2023

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2023**

Opinion

We have audited the group and parent charitable company financial statements of Extern Group for the year ended 31 March 2023 which comprises the consolidated and charity Statement of Financial Activities, the consolidated and charity Balance Sheets, the consolidated and charity cash flow statement and the notes to the accounts including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the Group's and of the Parents charitable company's affairs as at year ended 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's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 Group or Parent Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts 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.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2023**

Other information (Cont)

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 accounts 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees Report for the financial year for which the accounts 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 the knowledge and understanding of the Trustees 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 in relation to which the Companies Act 2006 requires us to report to you If, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received; or
- the accounts 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, 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 directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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 accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2023**

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Group and Parent charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the Charity and considered that the most significant are the Companies Act 2006, UK financial reporting standards as issued by the Financial Reporting Council, and UK taxation legislation.
- We obtained an understanding of how the company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the Group and Parent charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the Group and Parent charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.

**Extern Group Consolidated
Company Limited by Guarantee
Independent Auditor's Report to the Members of Extern Group Consolidated
For Year ended 31 March 2023**

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures and testing of supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. 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 through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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



Dr R I Peters Gallagher OBE FCA (Senior Statutory Auditor)
For and on behalf of
Moore (N.I.) LLP

Date: 23.11.2023

**Extern Group - Consolidated
Company Limited By Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations & Legacies	3	324,579	6,767	331,346	449,186
Charitable Activities	4	7,172,011	15,146,801	22,318,812	24,038,139
Other Trading Activities	5	64,596	-	64,596	58,070
Gain/Loss on Exchange	5	-	-	-	-
Other Income	6	-	-	-	-
Investment Income	7	147	-	147	37
Total Income		7,561,333	15,153,568	22,714,901	24,545,432
Expenditure on:					
Raising Funds	8	317,847	-	317,847	151,958
Charitable Activities	8	8,971,004	12,802,893	21,773,896	23,603,209
Total Expenditure		9,288,851	12,802,893	22,091,743	23,755,167
Unrealised Gain/(loss) on Exchange		19,655	-	19,655	-
Exchange Rate Gains/(Losses) on Consolidation		82,885	-	82,885	(3,236)
Net Income/(Expenditure) before Exceptional Item & Transfers		(1,624,978)	2,350,676	725,698	787,029
Exceptional Item	22	-	-	-	(601,879)
Net Income/(Expenditure) after Exceptional Item & before Transfers		(1,624,978)	2,350,676	725,698	185,150
Transfers Between Funds	9/10	3,814,877	(3,814,877)	-	-
Net Movement in Funds		2,189,899	(1,464,201)	725,698	185,150
Reconciliation of Funds					
Funds Brought Forward	9/10	5,333,974	3,277,486	8,611,460	8,426,310
Total Funds Carried Forward		7,523,873	1,813,285	9,337,158	8,611,460

The notes on pages 30-49 form part of these financial statements. The results relate to continuing activities.

The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.


Allen McCartney
Extern Group Chair

Date: 23 November 2023

Extern Group
Company Limited By Guarantee
Statement of Financial Activities
For the Year Ended 31 March 2023

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Income from:				
Donations & Legacies	218,602	2,350	220,952	110,411
Charitable Activities	87,148	135,418	222,566	674,522
Gain/Loss on Exchange	-	-	-	-
Corp. Charge - Extern Ireland	1,620,002	-	1,620,002	1,166,690
Corp. Charge - Extern N. Ireland	1,244,416	-	1,244,416	1,575,604
Total Income	3,170,167	137,768	3,307,935	3,527,227
Expenditure on:				
Raising Funds	317,847	-	317,847	151,958
Charitable Activities	2,888,799	138,732	3,027,532	3,300,226
Total Expenditure	3,206,647	138,732	3,345,379	3,452,184
Unrealised Gains/(Losses) on Exchange	6,211	-	6,211	-
Net income/(expenditure)	(30,268)	(964)	(31,233)	75,043
Transfers Between Funds	-	-	-	-
Net Movement in Funds	(30,268)	(964)	(31,233)	75,043
Reconciliation of Funds				
Total Funds Brought Forward	(228,810)	9,598	(219,212)	(294,255)
Total Funds Carried Forward	(259,078)	8,634	(250,445)	(219,212)

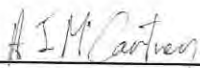
The notes on pages 30-47 form part of these financial statements. The results relate to continuing activities.

The company has no recognised gains and losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

**Extern Group - Consolidated
Company Limited By Guarantee
Statement of Financial Position
For the Year Ended 31 March 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible Assets	13	3,953,716	4,078,995
Intangible Fixed Assets	14	-	33,967
Total Fixed Assets		3,953,716	4,112,962
Current assets			
Debtors	15	2,801,085	3,546,575
Cash at Bank and in Hand		6,344,798	5,497,591
Total Current Assets		9,145,883	9,044,166
Liabilities			
Creditors: Falling due within one year	16	(3,385,704)	(4,086,226)
Total Assets less Current Liabilities		9,713,895	9,070,902
Creditors: Falling due more than one year	17	(376,737)	(459,442)
Net assets		9,337,158	9,611,460
Funds employed			
Restricted Funds	9	1,813,285	3,277,486
Unrestricted General Fund	10	4,064,162	3,168,378
Unrestricted Designated Fund	10	3,459,711	2,165,596
		9,337,158	8,611,460

The financial statements were approved and authorised for issue by the Board and were signed on its behalf by:



Allen McCartney
 Extern Group Chair

23 November 2023

 Date

Company Registration: NI618684

The notes on pages 30-47 form part of these financial statements. The results relate to continuing activities.

Extern Group
Company Limited By Guarantee
Statement of Financial Position
As at 31st March 2023

	2023	2022
	£	£
Fixed assets		
Tangible Assets	4,027	4,537
Intangible Assets	-	33,967
Total Fixed Assets	4,027	38,504
Current assets		
Debtors	217,979	372,611
Cash at Bank and in Hand	197,068	268,098
Total Current Assets	415,047	640,709
Liabilities		
Creditors: Falling due within one year	(669,519)	(898,425)
Total Assets less Current Liabilities	(250,445)	(219,212)
Creditors: Falling due more than one year	-	-
Net assets	(250,445)	(219,212)
Funds employed		
Restricted Funds	8,634	9,598
Unrestricted General Fund	(259,079)	(228,810)
Unrestricted Designated Fund	-	-
	(250,445)	(219,212)

**Extern Group - Consolidated
Company Limited By Guarantee
Statement of Cash Flow
For the Year Ended 31 March 2023**

	Notes	2023 £	2022 £
Cash used in Operating Activities	24	1,021,744	1,851,429
Cash flows from Investing Activities			
Interest Income		147	37
Interest Paid		(27,539)	(89,265)
Purchase of Tangible Fixed Assets		(30,734)	(471,099)
Purchase of Intangible Fixed Assets		-	-
Proceeds from sale of Fixed Assets		-	-
Cash provided by (used in) Investing Activities		(58,126)	(560,327)
Cash flows from Financing Activities:			
Repayment of Borrowing		(83,183)	(85,711)
Cash used in Financing Activities		(83,183)	(85,711)
Decrease in Other Loans		83,163	85,711
Increase/(Decrease) in Cash and Cash Equivalents in the year		880,435	1,376,813
Exchange Rate and consolidation Movements		(49,955)	-
Cash and Cash Equivalents at the beginning of the year		4,953,341	3,576,528
Cash and Cash Equivalents at the end of the reporting period	25	5,883,731	4,953,341

Extern Group
Company Limited By Guarantee
Statement of Cash Flow
As at 31st March 2023

	Notes	2023 £	2022 £
Cash used in Operating Activities		(14,067)	94,458
Cash flows from Investing Activities			
Interest Income		-	-
Interest Paid		-	(1)
Purchase of Tangible Fixed Assets		(3,065)	(1,962)
Purchase of Intangible Fixed Assets		-	-
Cash provided by (used in) investing activities		(3,065)	(1,963)
Cash flows from Financing Activities:			
Repayment of Borrowing		-	-
Cash used in Financing Activities		-	-
Increase/(Decrease) in Cash and Cash Equivalents in the year		(71,030)	(16,030)
Cash and Cash Equivalents at the beginning of the year		268,098	284,128
Cash and Cash Equivalents at the end of the reporting period		197,068	268,098

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

1) Accounting Policies

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

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern due to the level of free reserves in the consolidated group in place and the funding secured moving forward.

c) Income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity's volunteers is not recognised and refers to the trustees' annual report for more information about their contribution.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

1) Accounting Policies - (continued)

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank. measured reliably.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

h) Allocation of support and governance costs

Support and governance costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, human resources, payroll and governance costs which support the Charity's activities. These costs have been allocated to expenditure on charitable activities.

i) Operating leases

Where assets are acquired under finance leases, the capital element of the asset is included in fixed assets and amortised over the life of the asset. The outstanding capital element of the leasing obligation is included in creditors falling due. The interest element is written off over the primary period.

All other leases are accounted for as operating leases and the rental charges are charged to the statement of financial activities on a straight line basis over the life of the lease.

j) Tangible fixed assets

Depreciation is calculated to write off the original cost less the expected residual value of the assets over their estimated useful lives at the following annual rates:-

Freehold Property	- 2% per annum
Leasehold Property	- 2% per annum
Fixtures and fittings	- 25% of the reducing balance
Motor Vehicles	- 33.33% of the reducing balance
Short leasehold improvements	- Term of lease
Long life equipment	- 12.5% straight line
Computer equipment	- 33.33% straight line
Alterations to long leasehold premises	- 15% of the reducing balance

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

1) Accounting Policies - (continued)

j) Tangible fixed assets cont.

The carrying values of tangible fixed assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, the net amounts are presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instruments is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

1) Accounting Policies - (continued)

n) Financial instruments (continued)

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

p) Pensions & Private Health Insurance

Existing employees of the charity were entitled to join a defined contribution pension scheme, administered through Royal London. The Pension Schemes are funded by contributions from employee and employer. All employees are automatically enrolled into a stakeholder pension scheme, unless they have exercised their right to opt out of scheme membership. Employees registered on the pension scheme are also covered by the Canada Life health insurance which is split between a Death Benefit scheme and Income Protection scheme.

Each company within the group makes a contribution of 6.5% of salary requesting participating. The pension cost charge for the year represents contributions payable by the company to the fund.

q) Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

r) Basis of consolidation

In the parent company financial statements, the cost of a business combination is the fair value at the acquisition date of the assets given, equity instruments issued and liabilities incurred or assumed, plus costs directly attributable to the business combination. The excess of the cost of a business combination over the fair value of the identifiable assets, liabilities and contingent liabilities acquired is recognised as goodwill. The cost of the combination includes the estimated amount of contingent consideration that is probable and can be measured reliably, and is adjusted for changes in contingent consideration after the acquisition date. Provisional fair values recognised for business combinations in previous periods are adjusted retrospectively for final fair values determined in the 12 months following the acquisition date. Investments in subsidiaries, joint ventures and associates are accounted for at cost less impairment.

The consolidated financial statements incorporate Extern Group and all of its subsidiaries (i.e. entities that the group controls through its power to govern the financial and operating policies so as to obtain economic benefits). Subsidiaries acquired during the year are consolidated using the purchase method. Their results are incorporated from the date that control passes.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with the group's accounting policies.

All intra-group transactions, balances and unrealised gains on transactions between group companies are eliminated on consolidation. Unrealised losses are also eliminated unless the transactions unless the transaction provides evidence of an impairment of the asset transferred.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

2. Legal Status

Extern Group was registered on 3rd June 2013 as a company limited by guarantee, not having a share capital. The liability of the Members is limited to a sum not exceeding £1, being the amount that each Member undertakes to contribute to the assets of a charity in the event of its being wound up while she, he or it is a Member of within one year after she, he or it ceases to be a Member, for:

- 1) Payment of the charity's debts and liabilities incurred before he, she or it ceases to be a Member;
- 2) Payment of the costs, charges and expenses of winding up; and
- 3) Adjustment of the rights of the contributories amongst themselves.

3. Income from Donations and Legacies

	2023	2023	2023	2022
	Unrestricted	Restricted	Total Funds	Total
	£	£	£	£
Donations	211,429	5,910	217,339	385,369
Other Fundraising and Donations	11,011	857	11,868	18,150
Sundry Income	102,139	-	102,139	45,667
	324,579	6,767	331,346	449,186

The 2022 total of £449,186 was split as £197,015 unrestricted and £252,171 restricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

4. Income from Charitable Activities

	2023	2023	2023	2022
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Statutory Agencies:				
Department of Justice – Core	55,000	-	55,000	176,125
Department of Justice – NI Prison Service	31,120	-	31,120	151,460
Health & Social Care Board	171,500	318,077	489,577	503,281
Public Health Agency	1,126,828	564,159	1,690,987	1,651,410
Northern Trust	70,200	-	70,200	209,300
Belfast Trust	359,631	62,880	422,511	606,771
Western Trust	1,125,701	-	1,125,701	1,231,414
South Eastern Trust	646,937	1,311	648,248	719,597
Education Authority	378,480	6,000	384,480	360,000
Northern Ireland Housing Executive	999,631	308,582	1,308,213	1,448,978
NIHE – Supporting People	73,431	2,739,287	2,812,718	2,515,940
Department for the Economy / European Social Fund SEUPB	-	301,622	301,622	730,301
Tusla	-	(51,582)	(51,582)	594,714
HSE	-	6,263,590	6,263,590	6,572,832
Irish Youth Justice Service	-	1,839,160	1,839,160	1,784,481
Department of Children & Youth Affairs	-	730,710	730,710	650,615
Department of Communities	2,047,789	-	2,047,789	1,869,591
The Executive Office	-	1,088,776	1,088,776	759,359
National Lottery Funding	-	179,269	179,269	424,811
Community Foundation NI	-	27,278	27,278	81,832
Barnardos	-	207,306	207,306	38,052
Others	10,250	-	10,250	8,600
Bangor Alternatives NI	2,000	-	2,000	7,641
NISCC	-	22,999	22,999	27,374
	19,898	135,418	153,316	181,357
Councils:				
Belfast City Council	-	47,464	47,464	189,406
Derry & Strabane District Council	-	-	-	83,867
Fermanagh & Omagh District Council	1,368	-	1,368	1,506
Limerick City Council	-	135,354	135,354	113,384

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

4. Income from Charitable Activities	2023	2023	2023	2022
	Unrestricted £	Restricted £	Total Funds £	Total Funds £
Other:				
Kildare County Council Grant	-	5,418	5,418	7,359
Gems NI Ltd	6,104	-	6,104	17,830
St Martins In The Fields	-	59,637	59,637	13,508
The National Lottery Community Fund	-	-	-	96,755
Rothco Ltd	-	-	-	42,585
Premier Lotteries Ireland	-	17,426	17,426	12,776
Problem Gambling (Other)	-	71,803	71,803	-
Civil Service Charities Fund	17,144	-	17,144	-
Erasmus	-	20,191	20,191	-
British Red Cross	1,000	-	1,000	1,000
Arnold Clarke Community Fund	-	-	-	1,000
Homeless Connect	4,016	-	4,016	4,465
Voice of Young People in Care	525	-	525	450
NIACRO	-	4,585	4,585	4,933
Portavogie Youth	-	-	-	300
BHSCT Health Improvement	-	-	-	900
T-Met	-	630	630	1,838
NIE Electricity Networks	-	-	-	1,360
Exchange Supplies	-	-	-	1,875
Cloth Workers	-	-	-	50,000
Beatrice Lang Trust	-	-	-	25,000
Enkalon Foundation	-	-	-	1,000
Esmee Mitchell Trust	-	-	-	3,000
William A Cadbury Charitable Trust	-	30,000	30,000	-
Avenue Recycling	-	2,936	2,936	-
RSPB/Lough Erne Landscape Partnership	-	2,800	2,800	-
Belfast Homeless Services	-	-	-	500
Victoria Homes Trust	2,000	-	2,000	-
The Albert Hunt Trust	5,000	-	5,000	-
Probation Board for Northern Ireland	2,278	-	2,278	-
Other Funders	14,180	3,715	17,895	55,706
	7,172,011	15,146,801	22,318,812	24,038,139

The 2022 total of £24,038,139 was split as £9,595,539 unrestricted and £14,442,600 restricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

5. Income from Other Trading Activities

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total Funds 2022 £
Client contribution	64,596	-	64,596	57,171
Gain/Loss on Exchange	-	-	-	-
Other	-	-	-	899
Total	64,596	-	64,596	58,070

The 2022 total of £58,070 was all unrestricted.

6. Other Income

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total Funds 2022 £
Gain/Loss on Disposals	-	-	-	-
Total	-	-	-	-

The 2022 total of £nil was all unrestricted.

7. Income from Investments

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total 2022 £
Bank Interest	147	-	147	37
	147	-	147	37

The 2022 total of £37 was all unrestricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

8. Expenditure on Charitable Activities	2023	2023	2023	2022
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Staff Costs - Payroll	6,347,092	10,040,456	16,387,548	17,649,883
Staff Costs - Non Payroll	212,252	611,645	823,897	508,449
Direct Service User Costs	203,216	538,327	741,543	691,535
IT and Communications	507,260	196,484	703,744	726,331
Premises and Utilities	866,005	606,129	1,472,134	1,713,289
Training Costs	80,008	144,308	224,316	253,008
Fleet Costs	78,266	306,188	384,454	341,214
Overheads	405,475	265,203	670,678	795,997
Legal & Professional	346,916	84,984	431,900	721,085
Finance Costs	30,385	3,975	34,360	110,985
Depreciation	193,446	5,143	198,589	230,511
Governance	18,273	-	18,273	12,880
Other	257	50	307	-
	9,288,851	12,802,892	22,091,743	23,755,167

The cost of raising funds of £317,847 has been included within the various totals above.

The 2022 total of £23,755,167 was split as £10,623,841 unrestricted and £13,131,326 restricted.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

9. Restricted Funds	Funds as at 01/04/2022	Op.balance restatement	Incoming Resource	Resources Expended	Transfers	Funds as at 31/03/2023
	£	£	£	£	£	£
NIHE - Supporting People	566,675	(340,392)	2,739,288	(2,155,945)	(331,790)	477,836
Northern Ireland Housing Executive	235,918	(47,794)	308,582	(319,116)	(66,481)	111,109
Department for Communities	77,517	(77,517)	1,088,776	(999,068)	(89,708)	-
Department for the Economy/Extern Works	(14,037)	14,037	301,622	(423,720)	122,098	-
SEUPB	72,574	(72,574)	(51,582)	351	51,231	-
Tusla (NI Contract)	-	-	64,452	(64,452)	-	-
St Martin In The Fields	-	-	59,637	(48,832)	(10,432)	373
Belfast Health & Social Care Trust	6,859	-	62,880	(39,099)	(9,074)	21,566
Health & Social Care Board	-	-	318,077	(251,544)	(47,771)	18,762
Public Health Agency	16,930	(76,264)	564,159	(496,494)	(53,057)	(44,726)
The Ireland Funds	4,550	-	-	-	-	4,550
The Executive Office	64,887	(44,518)	179,269	(176,171)	(32,308)	(8,841)
National Lottery Community Fund	23,127	(23,127)	27,278	(27,278)	-	-
Bangor Alternatives	12,978	(3,019)	22,999	(20,149)	(2,960)	9,849
T-Met	-	-	630	(630)	-	-
Community Foundation NI	1,705	(2,752)	207,306	(171,781)	(34,517)	(39)
Education Authority	-	-	6,000	(6,000)	-	-
William A Cadbury Charitable Trust	-	-	30,000	(30,001)	1	-
Avenue Recycling	-	-	2,936	(2,936)	-	-
RSPB/Lough Erne Landscape Partnership	-	-	2,800	(2,800)	-	-
NIACRO	822	(822)	4,585	(3,808)	(777)	-
South Eastern Health & Social Care Trust	-	-	1,311	(1,311)	-	-
Other	-	-	1,999	59,573	(61,572)	-
Belfast City Council	-	-	47,464	(40,989)	-	6,475
Transfer from unrestricted funds	-	-	-	-	-	-
Tusla (ROI contracts)	1,609,248	(897,619)	6,199,138	(5,115,211)	(895,116)	900,440
Department of Justice (YDP)	116,686	(116,686)	731,567	(655,881)	(75,687)	-
Department for the Economy / ESF	37,533	(1,614)	-	30,962	(66,881)	-
HSE	55,193	(105,557)	1,839,160	(1,484,997)	(278,456)	25,343
Jumping Hurdles	2,351	(236)	-	-	(2,115)	-
Limerick fundraising	1,523	(66)	-	-	-	1,457
Limerick County Council	46,956	(21,299)	135,354	(114,808)	(23,684)	22,519
Kildare County Council	2,681	(499)	5,418	(5,418)	-	2,182
Problem Gambling Ireland	17,160	(17,160)	92,789	(105,292)	15,057	2,554
Department of Children/EDIY	3,577	23	-	-	-	3,600
Erasmus	-	-	20,191	(3,261)	(16,930)	-
Other income (ROI)	1,538	605	1,714	(574)	-	3,283
JP McManus Capital Fund	249,889	1,613	-	(5,143)	-	246,359
Extern Homes	(9,614)	9,614	-	-	-	-
Transfer from General Reserves	5,322	(5,322)	-	-	-	-

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

9. Restricted Funds - (continued)	Funds as at 01/04/2022	Op.balance restatement	Incoming Resource	Resources Expended	Transfers	Funds as at 31/03/2023
	£	£	£	£	£	£
Cash for Kids	-	-	2,350	(2,350)	-	-
NI Social Care Council	52,255	(19,247)	135,418	(118,719)	(17,663)	32,044
Moving Forward Moving On	14,683	(38,093)	-	-	-	(23,410)
Total	3,277,486	(1,886,285)	15,153,568	(12,802,892)	(1,928,592)	1,813,285

Restricted funds are those funds which have specific conditions attached to them as to how those are spent. Grant funding is classified as restricted funding where this is specified by the funder.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

10. Unrestricted Funds

	Unrestricted	Opening			Exchange		Unrestricted
	Funds as at	Balance	Incoming	Resources	rate		Funds as at
	01/04/2022	restatement	Resource	Expended	Gain/loss on	Transfers	31/03/23
	£	£	£	£	£	£	£
General Funds	3,168,378	445,157	7,561,332	(9,122,183)	82,885	1,928,592	4,064,162
Designated Capital Funds	3,596,456	4,044	-	(147,013)	-	-	3,453,487
Designated Revenue Funds	(1,430,860)	1,437,084	-	-	-	-	6,224
Total	5,333,974	1,886,285	7,561,332	(9,269,196)	82,885	1,928,592	7,523,873

Exchange Gain on consolidation amounts to £82,885.

Unrestricted funds comprise “free reserves” which the company can expend at the discretion of the Directors to promote the objects of the charity. Unrestricted Designated Reserves comprise unrestricted funds designated for a particular purpose by the Directors. These are typically reserves relating to individual projects which remain designated to the individual programmes of activity.

11. Analysis of net assets between funds

Fund balances at 31 March 2023 are represented by:

	Unrestricted	Restricted	Total
			£
Tangible Fixed Assets	3,953,716	-	3,953,716
Net Current Assets	3,946,894	1,813,285	5,760,179
Long Term Liabilities	(376,737)	-	(376,737)
Total Net Assets	7,523,873	1,813,285	9,337,158

12. Taxation

No provision for corporation taxation is required for the year ended 31 March 2023 (2021/22 - Nil).

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

13. Tangible fixed assets

	Brought forward 01/04/2022	Additions	Disposals	FX adjustments	Carried forward 31/03/23
Cost or Valuation	£	£	£	£	£
Long Leasehold and Freehold Property	4,995,751	27,669	-	10,169	5,033,589
Alterations to long leasehold and freehold premises	1,715,110	-	-	-	1,725,110
Fixtures & Fittings	794,893	-	-	1,960	796,853
Long-Life Equipment	537,516	-	-	7,555	545,071
Computer Equipment	1,177,467	3,065	-	(1,125)	1,179,407
Short Leasehold Improvements	332,988	-	-	5,182	338,170
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	444,561	-	-	2,970	447,531
Total	10,194,796	30,734	-	26,711	10,252,241
	Brought forward 01/04/2022	Depreciation Charge	Depreciation on Disposal	FX adjustments	Carried forward 31/03/23
Depreciation	£	£	£	£	£
Long Leasehold and Freehold Property	1,241,776	100,100	-	471	1,342,347
Alterations to long leasehold a freehold premises	1,517,962	31,072	-	-	1,549,034
Fixtures & Fittings	691,654	25,184	-	3,057	719,895
Long-Life Equipment	537,474	2,912	-	3,420	543,806
Computer Equipment	1,170,802	3,575	-	2,332	1,176,709
Short Leasehold Improvements	332,988	-	-	5,182	338,170
Leased Motor Vehicles	186,510	-	-	-	186,510
Motor Vehicles	436,635	1,780	-	2,887	441,302
Total	6,115,801	164,623	-	17,349	6,297,773
	Brought forward 01/04/2022	Net Additions /Disposals	Net Depreciation on Disposal	FX adjustments	Carried forward 31/03/23
Net Book Value	£	£	£	£	£
Long Leasehold and Freehold Property	3,753,975	27,669	100,754	9,698	3,690,588
Alterations to long leasehold and freehold premises	207,148	-	31,072	-	176,076
Fixtures & Fittings	103,239	-	25,200	(1,097)	76,942
Long-Life Equipment	42	-	2,994	4,135	1,183
Computer Equipment	6,665	3,065	3,575	(3,457)	2,698
Short Leasehold Improvements	-	-	-	-	-
Leased Motor Vehicles	-	-	-	-	-
Motor Vehicles	7,926	-	1,780	83	6,299
Total	4,078,995	30,734	165,375	9,362	3,953,716

All tangible assets are held for direct charitable purposes.

Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023

14. Intangible fixed assets

	Brought forward 01/04/2022	Additions	Disposals	Carried forward 31/03/2022
Cost or Valuation	£	£	£	£
Intangible Assets	187,111	-	-	187,111
Total	187,111	-	-	187,111
	Brought forward 01/04/2022	Depreciation Charge	Depreciation on Disposal	Carried forward 31/03/2022
Amortisation	£	£	£	£
Intangible Assets	153,144	33,967	-	187,111
Total	153,144	33,967	-	187,111
	Brought forward 01/04/2022	Net Additions /Disposals	Net Depreciation on Disposals	Carried forward 31/03/2022
Net Book Value	£	£	£	£
Intangible Assets	33,967	-	(33,967)	-
Total	33,967	-	(33,967)	-

15. Debtors

	2023	2022
	£	£
Sundry Debtors	1,956	2,576
Trade Debtors	1,499,692	1,737,959
Accrued Income	1,074,249	1,641,300
Prepayments	225,188	164,741
	2,801,085	3,546,576

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

	2023	2022
	£	£
16. Creditors		
Accruals and other creditors	1,072,822	1,972,692
Trade Creditors	246,086	326,962
Deferred Income	1,678,766	1,247,313
Tax and Social Security	303,700	454,452
Charity Bank loan for Extern Homes Project	8,638	10,261
Bank Term loan on Hydepark House	75,692	74,547
	3,385,704	4,086,227

(i) Movement on deferred income		
At Start of Year	1,247,313	1,487,456
Arising During Year	1,678,766	1,247,313
Applied During Year	(1,247,313)	(1,487,456)
At end of year	1,678,766	1,247,313

17. Creditors: Amounts falling due after more than one year

	2023	2022
	£	£
Charity Bank loan for Extern Homes Project	299,295	307,047
Bank Term Loan on Hydepark House	77,442	152,395
	376,737	459,442

(i) Bank Term Repayments:

	2023	2022
	£	£
Due within one year	84,330	84,808
In the second to fifth years inclusive	132,943	197,688
After 5 years	243,794	261,754
	461,067	544,250

Interest is set at 1.814% and the outstanding loan amount is £153,134 at 31st March 2023. The bank term loan will be renegotiated by February 2025.

The Bank Term loan is secured by a first fixed charge over the property at Hydepark House, Mallusk.

The Extern Homes loan is secured by a first fixed charge over ten properties.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

18. Lease commitments

Annual commitments under non-cancellable operating leases are as follows:-

	2023		2022	
	Land & Buildings	Other	Land & Buildings	Other
Operating leases which expire within one year	380,012	2,954	434,484	17,598
In the Second to fifth years inclusive	123,266	102,515	119,113	18,132
	503,278	105,469	553,597	35,730

19. Analysis of Staff Costs, Trustee Remuneration and expenses, and cost of key management personnel

The average number of persons employed by the company (excluding Directors) during the year was as follows:

Number of staff	2023	2022
	No.	No.
Administrative/Support Service Staff	53	49
Project Staff	445	507
	498	556

	2023	2022
	£	£
Wages and Salaries	14,071,691	15,213,871
Social Security Costs	1,350,751	1,368,652
Other Pension & Health Insurance Costs	947,745	1,067,360
	16,370,187	17,649,883

Employee Emoluments

	2023	2022
	No.	No.
£60,000 - £69,999	3	7
£70,000 - £79,999	4	3
£80,000 - £89,999	2	3
£90,000 - £99,999	-	1
£100,000 - £109,999	1	1
£100,000 - £119,999	-	-
£120,000 - £129,999	-	-
£130,000 - £139,999	-	-

The total employee benefits of the key management personnel of the Group was £453,634 (2021/22: £501,673)

No charity trustee received payment for professional or other services supplied to the Charity.

**Extern Group - Consolidated
Company Limited By Guarantee
Notes to the Financial Statements
For the year ended 31st March 2023**

20. Pension Scheme & Health Insurance

The company operates a defined contribution pension scheme administered through Royal London. The pension cost charge for the year represents contributions payable by the company to the fund and amounted to £947,745 (2022: £1,067,360). At the year- end contributions amounting to £97,042 (2022: £84,033) were payable to the fund and are included in creditors.

21. Related Party Transactions

The company has availed itself of the exemption granted by Financial Reporting Standard 102 Section 33 not to disclose related party transactions with wholly owned subsidiaries. Consolidated accounts are separately prepared incorporating Extern Northern Ireland (Charity no.NIC105869), and Extern Ireland (Charity no.CHY15770), and accordingly the company has availed of the exemption in FRS 102 Section 33 not to disclose the transactions between these entities. The member companies in the group are committed to supporting group activities and liquidity across the island of Ireland.

23. Auditors' remuneration

Extern Group were charged £5,500 by Moore (N.I.) LLP for the Charity's statutory audit.

24. Reconciliation of net outgoing resources to net cash outflow from operating activities

	2023	2022
	£	£
Net income for the reporting period (as per the SOFA)	725,698	185,152
Depreciation on fixed assets	198,590	229,495
(Increase)/Decrease in Debtors	745,490	215,477
Increase/(Decrease) in Creditors	(758,311)	1,132,077
(Profit)/Loss on Disposal	-	-
Interest income	(147)	(37)
Interest charge	27,539	89,265
	<u>1,021,744</u>	<u>1,851,429</u>

25. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash at bank and in hand	6,344,798	5,497,591
Bank Loan	(461,067)	(544,250)
	<u>5,883,731</u>	<u>4,953,341</u>

