

Creggan Neighbourhood Partnership

Accounts

for the year ended 31 March 2023

Creggan Neighbourhood Partnership

Information

Accountants	McGroarty McCafferty & Company Ltd Accountants & Tax Consultants 2 Carlisle Terrace Derry BT48 6JX	
Business address	Central Drive Creggan Derry BT48 9QG	
Bankers	AIB (NI) Meadowbank Derry BT48 7TN	
Charity Number	NIC103554 XR30993	
Trustees	Tony O' Doherty Conal Mc Feely Gerry Quinn Seamus Heaney	Chairperson Vice Chairperson Treasurer
Committee Members	Pat Concannon Peter Nixon Sharon Doherty Amie Gallagher	

Creggan Neighbourhood Partnership

Contents

	Page
Members' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 - 10

Creggan Neighbourhood Partnership

Member's Report

The members present their report and the financial statements for the year ended 31 March 2023.

Objectives and activities

Creggan Neighbourhood Partnership is a community organisation set up in an area identified as a Neighbourhood Renewal and regeneration area. Creggan Neighbourhood Partnership was established in 1995 to provide direct services to both the residents and the groups within the Creggan area. It obtained charity status on 1st February 2016. Its aims are to build the capacity of community organisations in the Creggan area and to work to counteract deprivation and disadvantage and weak community infrastructure through the promotion of social and economic regeneration and community development. CNP works in partnership with the community, private and statutory organisations and service providers to deliver resources and initiatives to improve the quality of life for residents. CNP also deliver a number of programmes and projects aimed at building the skills, employment, and capacity of residents and run programmes aimed at marginalised youth to build their capacity and promote relations between older residents. Its focus is also on building a strong and vibrant self supporting community. CNP run capacity building programmes for residents including, IT, essential skills, personal development courses, peace and reconciliation training, capacity building among young people and relationship building within the community between young people and older residents. The Creggan area has been identified as an area of multi disadvantage. It ranks in the top 10% multi-disadvantage Super Output areas by the Northern Ireland, Multiple Deprivation Measure. Contained within the Multiple Deprivation Measure the SOAs rank high for Economic Deprivation; Education and Skills; Employment and Health.

Members and their interests

The members of the charity for the purposes of charity law and throughout this report are collectively referred to as the members.

The members serving during the period and since the period end were as follows:

Tony O'Doherty	(Chairperson)
Conal McFeely	(Vice chairperson)
Gerry Quinn	(Treasurer)
Seamus Heaney	
Pat Concannon	
Peter Nixon	
Sharon Doherty	
Amie Gallagher	

Public benefits

Purpose 1 – Advancing education. The direct benefit which flows from this purpose is a more educated, skilled and qualified community, and a more informed and capable community and voluntary sector. The benefits are evidenced through official government statistics, feedback from beneficiaries, feedback from individual service users, qualification statistics, local surveys and a regular evaluation of our services. There is no harm flowing from this purpose. The beneficiaries of this purpose are local residents of all ages living in the Creggan area and community and voluntary groups based locally. A private benefit to staff arises from their direct employment to help deliver this purpose however this is necessary to ensure the benefit is provided to our beneficiaries. Every effort is made to ensure the poor are not excluded from programmes because of cost through applying for funding to run the programmes. Where fees are charged to beneficiaries these fees are for exam costs or registration costs only, are kept to an absolute minimum, are heavily subsidised and are only charged where programmes are not fully funded.

Creggan Neighbourhood Partnership

Member's Report

Continued...

Purpose 2 - Reliving poverty. The direct benefit which flows from this purpose is a reduction in the impact of poverty on people's quality of life, the prevention of poverty and physical, social, community and economic improvements within the Creggan area. These benefits are evidenced through official government statistics, feedback from beneficiaries, new community and social physical infrastructure within the Creggan area, local surveys and a regular evaluation of our services. There is no harm flowing from this purpose. The beneficiaries of this purpose are local residents, community and voluntary groups based locally. A private benefit to staff arises from their direct employment to help deliver this purpose however this is necessary to ensure the benefit is provided to our beneficiaries. Every effort is made to ensure the poor are not excluded from using services because of cost through applying for funding to cover these costs. Where fees are charged to beneficiaries these, are kept to an absolute minimum, are heavily subsidised and are only charged where programmes are not fully funded.

Purpose 3 - Providing facilities in the interests of social welfare, for recreation or other leisure-time occupation with the object of improving the conditions of life for the said inhabitants The direct benefit which flows from this purpose is improved community life, new community infrastructure developed and maintained and a existing community and voluntary sector groups are developed and maintained so that they can be used by the local community to ensure a vibrant, purposeful community. These benefits are evidenced through official regular feedback from residents, service users and beneficiaries, regular feedback from community and voluntary sector groups within the Creggan area, local surveys and a regular evaluation of our services. There is no harm flowing from this purpose. The beneficiaries of this purpose are local residents, community and voluntary groups based locally. A private benefit to staff may arise from their direct employment to help deliver this purpose however this is necessary to ensure the benefit is provided to our beneficiaries. Every effort is made to ensure the poor are not excluded from using services because of cost through applying for funding to cover these costs. Groups are expected to pay a small community fee for use of facilities to cover running costs however this is on a case by case basis and where groups cannot pay the fees are waived. Where fees are charged, these are kept to an absolute minimum, are heavily subsidised and are only charged where programmes are not fully funded.

Risk Management

The members have assessed the major risks to which the organisation is exposed, in particular those related to the operations and finances of the association, and are satisfied that systems are in place to mitigate the exposure to the major risks.

Financial review

The financial performance is summarised in the enclosed accounts.

Members Responsibilities In Relation To The Financial Statements

The members are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The law applicable to charities in Northern Ireland requires the members to prepare financial statements that give a true and fair view of the state of the affairs of the charity at the end of the financial period and its surplus or deficit for the financial period. In doing so the members are required to:

- select suitable accounting policies and apply them consistently;
- observe methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;

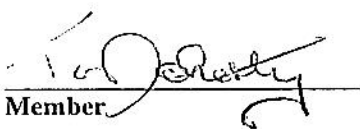
Creggan Neighbourhood Partnership

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

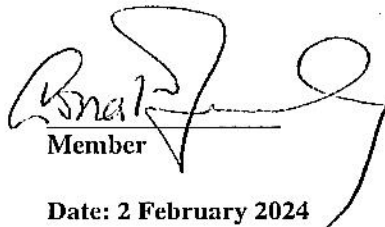
The members are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. The members are also responsible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

A resolution will be proposed at the Annual General Meeting that McGroarty Mc Cafferty & Company Ltd be re-appointed as accountants to the charity for the ensuing year.

By order of the members:


Member

Date: 2 February 2024


Member

Date: 2 February 2024

Creggan Neighbourhood Partnership

**Independent examiner's report on the unaudited financial statements to the members of
Creggan Neighbourhood Partnership**

We report on the accounts of the company for the Year ended 31 March 2023, which are set out on pages 5 to 10.

Respective responsibilities of charity directors and examiner;

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

It is our responsibility to;

- examine the accounts under section 65 of the Charities Act 2008;
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act 2008.
- state whether particular matters have come to our attention.

Basis of independent examiner's report

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

The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity members concerning any such matters.

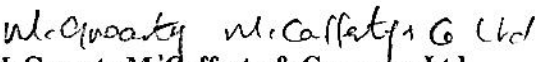
Our role is to state whether any material matters have come to our attention giving us cause to believe:

- that accounting records were not kept in accordance with section 63 of the Charities Act;
- that the accounts do not accord with those accounting records;
- that the accounts do not comply with the accounting requirements of the Charities Act;
- that there is further information needed for proper understanding of the accounts to be reached.

Independent examiner's statement

We can confirm that we are qualified to undertake the examination because we are a registered member of Chartered Accountants Ireland which is one of the listed bodies.

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.


McGroarty McCafferty & Company Ltd
Accountants & Tax Consultants
2 Carlisle Terrace
Derry

Date: 2 February 2024

Creggan Neighbourhood Partnership

**Statement of Financial Activities
for the year ended 31 March 2023**

		Unrestricted Funds £	Restricted Funds £	31 March 2023 £	31 March 2022 £
Income and Expenditure					
Incoming Resources					
Incoming resources from generating funds:					
<i>Income:</i>					
Donations and grants	2	7,600	147,741	155,341	173,479
Total Incoming Resources		<u>7,600</u>	<u>147,741</u>	<u>155,341</u>	<u>173,479</u>
 Resources Expended					
Management & Administration	4	36,275	148,838	185,113	170,989
Total Resources Expended		<u>36,275</u>	<u>148,838</u>	<u>185,113</u>	<u>170,989</u>
 Net Incoming / (Outgoing) Resources	8	(28,675)	(1,097)	(29,772)	2,490
 Balances brought forward 1 April 2022		<u>42,595</u>	<u>1,533</u>	<u>44,128</u>	<u>41,638</u>
 Balances carried forward 31 March 2023		<u>13,920</u>	<u>436</u>	<u>14,356</u>	<u>44,128</u>

The above amounts relate to continuing operations of the company.

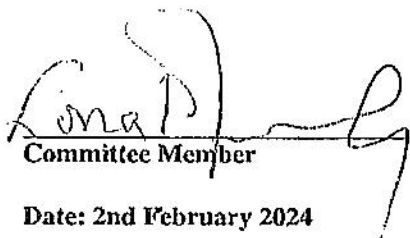
The company has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

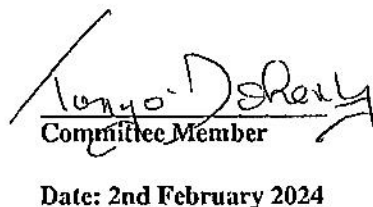
Creggan Neighbourhood Partnership

Balance sheet as at 31 March 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	5		1,003		1,611
Current assets					
Debtors	6	13,474		49,475	
Cash at bank and in hand		58,999		22,009	
		<u>72,473</u>		<u>71,484</u>	
Current liabilities	7				
Other creditors		27,644		24,167	
Accruals		31,476		4,800	
		<u>59,120</u>		<u>28,967</u>	
Net current assets			<u>13,353</u>		<u>42,517</u>
Total assets less current liabilities			<u><u>14,356</u></u>		<u><u>44,128</u></u>
Financed by:	8				
Restricted funds			436		1,533
Unrestricted funds			13,920		42,595
			<u>14,356</u>		<u>44,128</u>

We approve these accounts and confirm that I have made available all relevant records and information for their preparation.


Committee Member
Date: 2nd February 2024


Committee Member
Date: 2nd February 2024

Creggan Neighbourhood Partnership
Notes to the accounts
for the year ended 31 March 2023

1. Accounting policies

The principal accounting policies adopted in the preparation of the accounts are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

1.1. Accounting convention

The charity constitutes a public benefit entity as defined by FRS102. 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 Charities SORP 2019 (FRS102) and the Charities Act (Northern Ireland) 2008.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

1.2. Fund accounting

Unrestricted funds are available for use at the discretion of the members in furtherance of the general objectives of the organisation.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.3. Incoming resources

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

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities where receivable.

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

1.4. Resources expended

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

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

Creggan Neighbourhood Partnership
Notes to the accounts
for the year ended 31 March 2023

1.5. Tangible fixed assets and depreciation

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

Renovations & refurbishments - 25% Reducing Balance
 Equipment - 25% Reducing Balance

2. Income

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Department for Communities	-	63,254	63,254	48,283
Awards for All	-	4,710	4,710	2,195
NI Housing Executive	-	-	-	2,397
Spedimick Foundation	-	1,060	1,060	850
Skills North West	-	76,207	76,207	98,019
WH SCT	-	-	-	500
DCSDC	-	-	-	5,544
Clear Small Grants	-	2,510	2,510	6,388
Other Income & Donations	7,600	-	7,600	9,303
	<u>7,600</u>	<u>147,741</u>	<u>155,341</u>	<u>173,479</u>

3. Net profit resources for the year

	2023 £	2022 £
Net profit resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	<u>1,946</u>	<u>1,690</u>

Creggan Neighbourhood Partnership
Notes to the accounts
for the year ended 31 March 2023

4. Resources Expended

	Unrestricted Funds	Restricted Funds	2023	2022
Management & Administration	£	£	£	£
Wages	27,324	-	27,324	-
NIHE - Cohesion expenses	-	-	-	2,397
CIF Expenses	-	59,717	59,717	46,183
DCSDC expenses	-	2,687	2,687	5,626
Skills North West	-	76,207	76,207	98,018
Print, post & stationery	-	-	-	222
Programme expenses	5,916	-	5,916	3,098
Clear small grants	-	2,510	2,510	6,896
Awards for All	-	4,711	4,711	2,195
WHSCT expenses	-	-	-	500
Spedimick Foundation expenses	-	1,060	1,060	850
Accountancy	2,500	-	2,500	2,400
Sundry Account expenses	1	-	1	450
Bank Charges	383	-	383	351
Hire Purchase Interest	151	-	151	113
Depreciation on Renovations	-	31	31	31
Depreciation on FF	-	1,915	1,915	1,659
	<u>36,275</u>	<u>148,838</u>	<u>185,113</u>	<u>170,989</u>

5. Tangible assets

	Renovations & Refurbishment	Equipment	Total
	£	£	£
Cost			
At 1 April 2022	18,902	57,477	76,379
Additions	-	1,338	1,338
At 31 March 2023	<u>18,902</u>	<u>58,815</u>	<u>77,717</u>
Depreciation			
At 1 April 2022	18,871	55,897	74,768
Charge for the year	31	1,915	1,946
At 31 March 2023	<u>18,902</u>	<u>57,812</u>	<u>76,714</u>
Net book values			
At 31 March 2023	<u>-</u>	<u>1,003</u>	<u>1,003</u>
At 31 March 2022	<u>31</u>	<u>1,580</u>	<u>1,611</u>

Creggan Neighbourhood Partnership
Notes to the accounts
for the year ended 31 March 2023

6.	Debtors	2023	2022		
		£	£		
	Grants due	13,474	49,475		
7.	Current liabilities	2023	2022		
		£	£		
	Taxes and social security costs	2,217	2,709		
	Other creditors	25,427	21,458		
	Accruals	31,476	4,800		
		59,120	28,967		
8.	Movements in Funds				
		At		At	
		1 April	Incoming	Outgoing	31 March
		2022	resources	resources	2023
		£	£	£	£
	Restricted funds:	1,533	147,741	(148,838)	436
	Total restricted funds	1,533	147,741	(148,838)	436
	Unrestricted funds:				
	General funds	42,595	7,600	(36,275)	13,920
	Total unrestricted funds	42,595	7,600	(36,275)	13,920
		44,128	155,341	(185,113)	14,356

Purposes of Restricted Funds

Restricted grants awarded to the charity is provided to cover the core objects as explained in directors report.