

The Resource Centre Derry

Northern Ireland · Charity number 104471

Details

Status Received

Company number [23358](#)

Registered 2016-02-02

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

Contact

Address The Resource Centre Derry
Carnhill
Racecourse Road
Derry
Bt48 8ba
BT48 8BA

Phone 02871352832

Email reception@resourcecentrederry.com

Website www.resourcecentrederry.com

Activities

Purposes: The Centre's objects are to undertake voluntary work in Education, Social Services and similar charitable activities amongst those classes in need thereof in the areas of Pennyburn, Carnhill, Galliagh, Shantallow and Ballymagroarty in the County of Londonderry.

What the charity does: The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information,Community development,Economic development,Education/training,General charitable purposes,Playgroup/after schools,Relief of poverty,Volunteer development,Welfare/benevolent

Who the charity helps: Adult training,Carers,Children (5-13 year olds),General public,Older people,Parents,Physical disabilities,Preschool (0-5 year olds),Specific areas of deprivation,Travellers,Unemployed/low income,Volunteers,Women

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£897,142	£889,161	£-56,900	29

Trustees

Name	Role	Appointed
Josephine Doherty		
Marian Quinn		
Mr Colm Mccaughan		
Mr Kevin Mccolgan		
Mr Paul Cassidy		
Mrs Helena Boyle		
Mrs Rosemary Walsh		
Rev Sean O'donnell		

The Resource Centre Derry

Northern Ireland - Charity number 104471

Accounts

Charity number: NIC104471
Company number: NI023358

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 March 2025

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

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Legal and administrative information

HMRC Charity number XR175222

Charity Number NIC104471

Company registration number NI023358

Business address Racecourse Road
Carnhill
Derry BT48 8BA

Registered office Racecourse Road
Carnhill
Derry BT48 8BA

Trustees / directors M Quinn (Chairperson)
H Boyle (Secretary)
P Cassidy (Treasurer)
J Doherty
R Walsh
C McCaughan
K McColgan
Fr S O Donnell

Key management personnel

Registered care manager H Doherty
Welfare rights manager J McKinney
Finance manager L Watson
Responsible person for Daycare/CEO P McCarron

Auditors McDaid McCullough Moore
28/32 Clarendon Street
Derry BT48 7HD

Bankers Allied Irish Bank
Meadowbank
Strand Road
Derry BT48 7TN

Solicitors Mark McFeely
Brendan Kearney & Co
4 Clarendon Street
Derry BT48 7EX

THE RESOURCE CENTRE DERRY

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Trustees' Annual Report (Incorporating The Strategic Report) for the year ended 31 March 2025

The trustees (in their capacity as both trustees and directors) present their report and the financial statements for the year ended 31 March 2025. The trustees who served during the year and up to the date of this report are set out on page 2. This report is prepared in accordance with Accounting and Reporting by Charities: Statement Of Recognised Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019).

The trustees appreciate the support provided by our funders and the dedication of our staff, in this difficult year.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee not having a share capital (company registration number NI023358). It is recognised as a charity by HM Revenue and Customs (registration number XR175222) and was registered as a charity by the NI Charities Commission in February 2016 (registration number NIC104471). The Trusts governing document is its Memorandum and Articles of Association dated 15 December 1989.

Organisational structure

The charitable company is managed by the trustees. Trustees are chosen based on their skills and professional backgrounds so as to ensure a wide range of experience is represented on the Board. The Board of Trustees (and various other sub committees) meet monthly to review performance, determine strategies, assess risk and plan future policies.

The trust is managed daily by personnel appointed by the Trustees including a chief executive, care manager, welfare rights manager, finance manager and other senior employees. The senior employees report daily to the chief executive and the various managers ensuring the smooth operation of the Centre. The senior management are responsible for ensuring that the employees and the Centre complies with all relevant regulations including food hygiene, health & safety, health information and quality authority regulations (HIQA) and general data protection regulations. Training and professional development courses are provided for all staff.

The Resource Centre is an equal opportunities employer committed to positive policies on recruitment, training and career development for staff members (and potential staff members) regardless of marital status, religion, colour, race, ethnic origin or disability. The Resource Centre also accomodates patrons with disabilities by providing easily accessible entry and exit.

Appointment and training of trustees

New trustees are nominated by current trustees and from nominations proposed by Derry City & Strabane District Council. Induction and training of new trustees is provided by existing trustees and employees. Most trustees due to their experience and backgrounds are already familiar with the work of the Resource Centre.

Principal risks and uncertainties

The management has conducted its own review of the major risks to which the company is exposed and systems have been established to mitigate those risks. The trustees continually monitor their exposure to financial risk. Given the size of the company, the trustees have not delegated the responsibility of monitoring financial risk to a sub committee. The policies set by the trustees are implemented by department managers and the finance department.

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The financial viability and sustainability of the Resource Centre is a major risk recognised. The trustees continually strive to source additional or new funding to enhance the facilities and services available at the centre. Diversification of activities to place less reliance on public funding is sought and has been achieved by generating income from the Community Shop, the Cafe - Brew And Banter, St Brigids Centre and private daycare.

Business and financial risk is managed by ensuring appropriate staff, with the necessary experience, are in place and budgets and forecasts prepared and reported on monthly. The reporting network makes use of IT systems which includes Microsoft Excel/Word, Evide and Sage software packages which are continuously updated and maintained.

Recruitment & retention of staff is a concern that has come to light in the current economic climate. RCD is working with funders and other stakeholders to ensure there is increased sustained investment in this area to ensure services provided are not diminished.

The Resource Centres' principal financial assets includes cash, grant debtors and trade creditors. Associated risks include credit risk and liquidity risk. To minimize credit risk the trustees have implemented policies that require appropriate credit checks on potential customers before transactions take place. To minimize liquidity risk material purchases are carefully planned to ensure appropriate cash flows exist to meet operational costs.

Internal risks are minimised by the implementation of controls and procedures for authorisation of all transactions.

Pay Policy for Key Management Personnel

The trustees consider the department managers and senior staff as the key management personnel of the charity responsible for operating The Resource Centre. The trustees receive no remuneration and were not reimbursed for expenses during the year. The remuneration of senior staff is set by the trustees and reviewed annually and is normally based on performance appraisal. The trustees benchmark in setting salaries is based on the salaries of other key management personnel in similar comparable organisations.

Volunteers

The charitable company is grateful for the efforts of its 23 volunteers who are involved in various activities including collection and distribution of meals (meals on wheels), helping in the community shop and general help in the kitchen and social centre.

Related parties

The Resource Centre works closely with Shantallow Community Support Partnership (a partnership between The Resource Centre and WHSCT) and 4RS Recycling C.I.C., a recycling and training company, in meeting its aims and objectives.

Objectives and activities

Charitable objects and public interest

The principal objective of the charitable company is to operate a day centre for the benefit of the public. The charitable company was established to provide public benefit by undertaking voluntary work in education, social services and similar activities.

The aims of the organisation are :-

1. To provide an effective and efficient range of services that meet the needs of the patrons of the centre, particularly the elderly, people with disabilities, long term unemployed, those caught in the cost of living crisis and lone parents:
2. To provide employment and volunteering opportunities, which helps to regenerate the area economically and enhances self confidence: and
3. To act as both vehicle and stimulus for community enterprise.

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To achieve this objective The Resource Centre Derry provides daycare facilities, counselling, advice and information services, educational courses, training facilities, meals on wheels, a community shop and cafe together with transport services and a social centre for the community. The general public, male and female, young and old have access to a wide range of facilities, advice and information.

Public benefit

How our activities deliver public benefit

Our main activities are set out below. All our charitable activities are undertaken to further our aims of providing public benefit. The Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance in relation to the public benefit statement to ensure that its activities have helped to achieve the purpose of the Resource Centre and provide a benefit to the patrons.

Day centre and related facilities

The main objective of the charity is the provision of a social centre. RCD operates the centre with the support and funding from The Western Health and Social Care Trust. The patrons, including those with dementia and complex needs, are offered a safe and stimulating environment, social inclusion thereby improving mental health and a range of activities promoting independence and well being. Patrons at the centre are offered a varied and balanced diet with alternatives for those with special dietary requirements. The centre also operates a self-referral service so that members of the community can avail of Daycare without the requirement of a WHSCT referral. In addition, the Carers support service offers respite and additional support for family and relatives who work as full time carers. The Centre continuously provides a valuable social amenity to the area and uses local volunteers in all aspects of its daily business.

Funding from the Department for Communities ensures employment for three drivers, who transport the patrons to and from the Centre and for a care manager, who looks after their needs whilst at the Centre. The Centre management also provides transport for excursions and day trips.

The Community Cafe - Brew and Banter

The community cafe was refurbished and renamed during the year. The objective of the community cafe is to make healthy, sustainable food, affordable and accessible to everyone, reducing food poverty, whilst also promoting social interaction and community awareness. With the current cost of living crisis, the cafe relies on Fareshare/local businesses for food donations ensuring costs are kept to a minimum.

Advice services

The centre, with funding from Derry City & Strabane District Council, provides a free and confidential counselling and advice service on issues such as welfare benefits (PIP, ESA, state pension, attendance allowance, universal credit), housing, employment and workplace issues and availability of various benefits. Liaising with statutory and voluntary agencies including social workers & health visitors, the service helps to ensure positive outcomes for clients, promoting financial independence, boosting the local economy and helps to change peoples lives for the better.

Meals on wheels

The centre, through the Western Health and Social Care Trust and funding from National Lottery Community Fund, provides meals across the locality, including increasing delivery area to incorporate the Waterside, ensuring that the most vulnerable within our society are provided with the necessary nutritional support to protect them against food insecurity. Meals are clearly labelled with specific dietary requirements ensuring the well-being of the service users. The Meals on wheels drivers provide an important social contact and also monitor user's wellbeing, health and safety. To maintain the meals on wheels service funding from the National Lottery ensures employment for two drivers and a chef.

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Other services

RCD operates a community shop where donated goods from the public are recycled and the shop acts as a social hub for the community. In the current challenging cost of living crisis additional services have been provided such as distribution of food parcels, provision of food hampers vouchers and the sale of reasonably priced furniture, clothing and toys.

The RCD building and St Brigids Hall provides low cost rental and catering facilities for the community and is used by a variety of groups such as Gamblers Anonymous, SureStart and Community Drama & Choir groups.

Little Amigos

The centre also provides an after school playgroup to enhance and further the development of children in the locality.

General

The Resource Centre has successfully operated in the area for fifty years. It has continuously generated income from its own fundraising and from supporting other initiatives such as 4Rs Recycling and Surestart. It continues to provide employment for the area and is a focal point of the community in Carnhill. In these difficult times, the Resource Centre Derry continues to provide an invaluable service to the local community.

The trustees believe they are therefore meeting the public benefit test by increasing the accessibility of the centre to everyone in the locality from the young to the elderly and all patrons of the centre by provision of the facilities and services outlined.

Achievements and Performance

During the year the principal objective of providing public benefit was advanced by the provision of a day centre and ancillary activities for the locality. Capacity and services have returned to pre-Covid levels and RCD continues to provide in-house and external services. Meals on wheels has expanded its geographical region and the daycare service has increased to cover private referrals with the possible future expansion to cover evenings and weekends.

Specific achievements during the year included provision of facilities for children using the Little Amigos after school programme and children/parents places provided via the various Surestart programmes. There were 59 different daycare patrons during the year, benefitting from the RCD facilities. The meals on wheels service catered for 237 different users, delivering 21,314 hot meals to vulnerable persons. Meals on wheels delivery locations now extends as far as New Buildings & Eglinton. The Resource Centre also distributed food & meat vouchers & hampers and enabled 55 food bank referrals. The Welfare Rights service had 2,125 clients and have recouped £1,041,963 for clients who have availed of their services.

Financial review

The Resource Centre, similar to other charitable organisations, are experiencing an increase in running costs and it is essential that we continuously monitor expenditure and operate economically whilst maintaining an efficient and effective service and where possible reduce reliance on public funding. Income for the year was £897,142 (2024 - £742,079). Expenditure for the year was £889,161 (2024 - £771,076) an increase of £118,085. A detailed analysis of income and expenditure is provided in notes 2 to 7 of the financial statements. The resulting surplus at 31 March was £7,981 (2024 - deficit £28,997). Net assets at the balance sheet date were £1,031,510 (2024 - £1,023,529). The trustees are satisfied with the performance and results of the charitable company during the year.

Annual funding for core services provided by the Resource Centre from Western Health & Social Care Trust, the Department for Communities, National Lottery - Community Fund and Derry City & Strabane District Council continues to be vital to the operation of the facility.

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for the year ended 31 March 2025

Reserves

The Trustees have examined the charity's requirements for reserves taking into account the risks that the Trust has recognised. This policy ensures that the Resource Centre could continue during periods of unforeseen difficulty and investments are easily accessible. The reserve requirement is estimated to be at least six months of expenditure. Currently annual revenue expenditure of the Resource Centre is approximately £890,000 equating to monthly expenditure of approximately £74,167. Unrestricted reserves at 31 March 2025 were £538,417.

Restricted reserves at the balance sheet date amount to £493,093 and have arisen principally as a result of the renovation of St. Brigids Parish Centre and the refurbishment of the RCD building.

Investments and investment policy

The Memorandum and Articles of Association authorises the Trustees to make investments. Balance sheet investments represent low risk bank deposits.

Principal funding sources:

The principal funding sources of the Centre during the year includes

- Western Health & Social Care Trust - funding for the operation of the Day Centre, Meals on Wheels service, Carers Support Service and Little Amigos after school creche;
- Derry City & Strabane District Council - Information & advice service;
- Department for Communities - funding for transport worker wages & senior manager wages ;
- National Lottery - Communities fund - funding to support the Meals on Wheels Service.

The provision of existing services and facilities and continued employment opportunities is dependent on the continued support of the funders outlined above.

Plans for future periods

The trustees are satisfied with the performance of the charitable company during these difficult times. The future aims for The Resource Centre are:

- to sustain, improve and expand the activities above, including the further promotion of evening and weekend daycare;
- maintain the financial viability of the Centre;
- ensure the Resource Centre is accessible to everyone, promoting a sense of belonging and creating an inclusive culture;
- secure additional funding for new projects;
- to co-operate with other bodies to develop programmes and provide additional facilities and services and
- further expand and develop the RCD building that will increase our range and capacity of services provided for our patrons.

Statement as to disclosure of information to auditors

We, the trustees of the charitable company, who held office at the date of approval of these financial statements, each confirm, as far as we are aware, that :

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

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Trustees' Annual Report (Incorporating The Strategic Report)
for the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees (who are also directors of The Resource Centre Derry for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees wish to express there sincere thanks to staff, funders and volunteers for their dedication, which has enabled the Resource Centre to continue to remain open and to provide the services to the community when they were most needed.

Auditors

A resolution proposing that McDaid McCullough Moore be reappointed as auditors of the charity will be put to the Annual General Meeting.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

This report was approved and authorised for issue by the Trustees on 9 July 2025 and signed below on its behalf.



M Quinn
Trustee

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Independent auditors' report to the members of
THE RESOURCE CENTRE DERRY

We have audited the charitable company financial statements of THE RESOURCE CENTRE DERRY for the year ended 31 March 2025 which comprise the statement of financial activities, the charitable company statement of financial position, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company'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 trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

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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 the audit:

-the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and

-the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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 from branches not visited by us; or

-the financial statements are not in agreement with the accounting records and returns; or

-certain disclosures of trustees' remuneration specified by law are not made; or

-we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

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Based on our understanding of the company and the environment in which it operates, we identified that the principal risk was that of non compliance with laws and regulations relating to small charitable companies and we considered the extent to which non - compliance might have a material effect on the financial statements. We also considered laws and regulations that have a direct impact on the preparation of the financial statements such as charities SORPs, the Companies Act 2006 and income tax regulations.

Our risk approach was as follows:-

- we ensured the audit partner and audit team had appropriate knowledge and competence to identify and recognise non-compliance with applicable laws and regulations;
- using our knowledge and experience of the sector we identified, through discussions with trustees and management, laws and regulations applicable to the company;
- we concentrated on legislation we considered to have a direct impact on the company financial statements, including the reporting framework (FRS 102 in conformity with the requirements of the Companies Act 2006), direct and indirect taxation, health & safety and environmental legislation, data protection and employment law;
- we obtained an understanding of how the company is complying with these frameworks through enquiries with management and trustees as to the policies and procedures in these key areas and the controls in operation to reduce the opportunity for fraudulent transactions.

We also identified potential risks relating to receipt of cash, posting of journal entries and audit procedures performed to counteract this risk, included testing of material journal entries and discussions with management.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of irregularities as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

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- conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Gerard Murray (Senior Statutory Auditor)
For and behalf of McDaid McCullough Moore
Chartered Accountants and
Statutory Auditor
28/32 Clarendon Street
Derry BT48 7HD

9 July 2025

THE RESOURCE CENTRE DERRY
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Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 March 2025

	Notes	Unrestricted revenue funds £	Restricted revenue funds £	Restricted capital funds £	2025 Total £	Unrestricted revenue funds £	Restricted revenue funds £	Restricted capital funds £	2024 Total £
Income									
Donations	2	3,218	-	-	3,218	3,900	-	-	3,900
Income from charitable activities	5	-	475,860	37,872	513,732	-	426,031	-	426,031
Other fundraising activities	3	372,871	-	-	372,871	304,735	-	-	304,735
Income from investments	4	7,321	-	-	7,321	7,413	-	-	7,413
Total income		383,410	475,860	37,872	897,142	316,048	426,031	-	742,079
Expenditure									
Expenditure on fundraising activities	6	260,031	-	-	260,031	154,875	-	-	154,875
Expenditure on charitable activities	7	131,692	469,887	27,551	629,130	170,525	426,064	19,612	616,201
Total expenditure		391,723	469,887	27,551	889,161	325,400	426,064	19,612	771,076
Net income/(expenditure) for the year		(8,313)	5,973	10,321	7,981	(9,352)	(33)	(19,612)	(28,997)
Total funds brought forward	21 -23	546,730	3,880	472,919	1,023,529	556,082	3,913	492,531	1,052,526
Total funds carried forward	21 -23	538,417	9,853	483,240	1,031,510	546,730	3,880	472,919	1,023,529

All income and expenditure derives from continuing activities

The notes on pages 16 to 28 form an integral part of these financial statements.

THE RESOURCE CENTRE DERRY
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Company No. NI023358

Statement of financial position
as at 31 March 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	15		653,885		575,229
Current assets					
Stock	16	1,561		1,250	
Debtors	17	40,970		70,271	
Bank and cash		391,994		424,823	
		<u>434,525</u>		<u>496,344</u>	
Creditors: amounts falling due within one year	19	<u>(56,900)</u>		<u>(48,044)</u>	
Net current assets			<u>377,625</u>		<u>448,300</u>
Net assets			<u>1,031,510</u>		<u>1,023,529</u>
Funds					
Unrestricted	21		538,417		546,730
Restricted	22 - 23		493,093		476,799
Total charity funds			<u>1,031,510</u>		<u>1,023,529</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The financial statements were approved and authorised by the board on 9 July 2025 and signed on its behalf by



M Quinn
Trustee



J Doherty
Trustee

The notes on pages 16 to 28 form an integral part of these financial statements.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Statement of cash flows

for the year ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net incoming / (outgoing) resources for the year		7,981	(28,997)
<i>Adjustments for:</i>			
Interest receivable		(7,321)	(7,413)
Depreciation and impairment etc.		52,292	31,493
<i>Changes in:</i>			
Stocks		(311)	(718)
Trade and other debtors		29,301	30,901
Trade and other creditors		8,856	(44,047)
Cash generated from operations		<u>90,798</u>	<u>(18,781)</u>
Interest received		7,321	7,413
Net cash from operating activities		<u>98,119</u>	<u>(11,368)</u>
Cash flows from investing activities			
Net purchase of tangible fixed assets	15	<u>(130,948)</u>	<u>-</u>
Net increase in cash and cash equivalents		<u>(32,829)</u>	<u>(11,368)</u>
Net increase in cash and cash equivalents		(32,829)	(11,368)
Cash and cash equivalents at 1 April 2024	18	<u>424,823</u>	<u>436,191</u>
Cash and cash equivalents at at 31 March 2025	18	<u>391,994</u>	<u>424,823</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

1. Accounting Policies

1.1. Accounting convention and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The Resource Centre Derry is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is Racecourse Road, Carnhill, Derry BT48 8BA.

The financial statements have been prepared under the historic cost convention and in compliance with and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainty exists. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

The principal factors underlying this judgement are

- the continued support of principal funders; and
- current financial performance.

1.2. Fund accounting

The funds of the charitable company consist of restricted funds and unrestricted funds.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3. Capital funds

Capital funds are restricted funds retained for the benefit of the charity as a capital fund.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

1.4. Income

Income is included in the statement of financial activities when the charity is entitled to the income, any performance conditions attached to the income have been met and the amount can be quantified with reasonable accuracy. Income is included in the financial statements inclusive of value added taxation. The following specific policies are applied to particular categories of income:

Capital grants are recognised in the year in which they are receivable and treated as restricted funds with depreciation on the relevant asset charged directly to the restricted fund in the statement of financial activities.

Revenue grants are recognised as income when receivable.

Income from fundraising trading activities is recognised when the services have been provided.

Income from investments is recognised when receivable.

1.5. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is included in the financial statements inclusive of value added taxation which cannot be recovered and is reported as part of the expenditure to which it relates. Expenditure is split between restricted and unrestricted expenditure. Unrestricted expenditure relate to the management and general administration of the charity and restricted expenditure is as set out in the letters of offer.

Expenditure on fundraising trading activities are costs incurred in operating the social centre and community shop.

Redundancy/termination payments are recognised when there is a legal obligation to make a payment, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include general management and administration costs and depreciation. Overhead support costs are apportioned on an income basis to projects.

1.6. Donated goods and services

The value of services provided free by volunteers and goods donated are not included in the financial statements. Volunteers provide services in all areas of the Centre operations including delivering Meals on Wheels and Daycare.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

1.7. Tangible fixed assets and depreciation

Tangible fixed assets with a life expectancy of greater than one year, are stated initially at cost and subsequently at cost less accumulated depreciation and impairment losses.

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:

Buildings	-	2% - 20% straight line
Plant and machinery	-	10% straight line
Fixtures, fittings and equipment	-	25% straight line
Motor vehicles	-	20% straight line

Land is not depreciated.

1.8. Impairment of assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are reviewed for possible reversal at each reporting date.

1.9. Stock

Stock is valued at the lower of cost and net realisable value on a first in first out basis. Net realisable value is based on actual or estimated selling price less further costs expected to be incurred to completion and disposal.

1.10. Defined contribution pension schemes

The pension costs charged in the financial statements represent contributions to a defined contribution scheme. The assets of the scheme are held separately from the charitable company.

The amounts charged to the Statement of Financial Activities represents contributions payable by the charity during the year.

1.11. Debtors and creditors receivable/payable within one year

Debtors & prepayments are recognised at the settlement amount due after any trade discount.

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in a payment to a third party and the amount can be reliably estimated.

1.12. Financial instruments

A financial asset or liability is recognised only when the company becomes a party to the contractual provisions of the arrangement.

1.13. Judgements and key sources of uncertainty

In applying company accounting policies, the Trustees are required to make judgements and estimates on an ongoing basis about the carrying value of company assets and liabilities. If revision is required, the revision is recognised in that period together with future periods if necessary.

The depreciation charge in respect of tangible fixed assets is based on the estimated useful life of each group of assets. Revision of estimated useful life of each grouping will affect the estimates charged in the Statement of Financial Activities.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

2. Donations

	Unrestricted funds £	2025 Total £	2024 Total £
Donations	3,218	3,218	3,900
	<u>3,218</u>	<u>3,218</u>	<u>3,900</u>

3. Other fundraising activities

	Unrestricted funds £	2025 Total £	2024 Total £
Income from:			
Surestart	69,497	69,497	61,748
Other	122,463	122,463	131,903
Social centre	173,356	173,356	100,673
Rent	7,555	7,555	10,411
	<u>372,871</u>	<u>372,871</u>	<u>304,735</u>

4. Income from investments

	Unrestricted funds £	2025 Total £	2024 Total £
Bank interest receivable	7,321	7,321	7,413
	<u>7,321</u>	<u>7,321</u>	<u>7,413</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

5. Income from charitable activities

	Restricted funds £	Capital funds £	2025 Total £	2024 Total £
WHSCT- Carers support	16,929	-	16,929	15,574
Derry City & Strabane D. C- Advice Services	111,629	-	111,629	114,920
WHSCT - Daycare	107,866	-	107,866	99,233
Dept. for Communities - Drivers	52,467	-	52,467	44,770
Dept. for Communities - Senior managers	34,317	-	34,317	34,411
WHSCT - Meals on wheels	10,348	-	10,348	12,511
WHSCT - Little Amigos	33,035	-	33,035	28,987
National Lottery - Community fund	89,400	36,820	126,220	69,805
Other restricted grants	19,869	1,052	20,921	5,820
	<u>475,860</u>	<u>37,872</u>	<u>513,732</u>	<u>426,031</u>

6. Expenditure on fundraising activities

	Unrestricted funds £	2025 Total £	2024 Total £
Costs for:			
Social centre	185,657	185,657	117,906
Community shop	74,374	74,374	36,969
	<u>260,031</u>	<u>260,031</u>	<u>154,875</u>

7. Costs of charitable activities - by fund

	Unrestricted funds £	Restricted funds £	Capital Restricted funds £	2025 Total £	2024 Total £
WHSCT Day Centre/Meals on wheels	15,013	118,214	-	133,227	134,924
Dept. for Communities - Drivers	6,663	51,880	-	58,543	51,965
Derry City Council/Advice NI - Advice Services	14,176	111,629	-	125,805	133,482
WHSCT- Carers support	2,150	16,928	-	19,078	19,987
Dept. for Communities-Senior manager	4,358	34,317	-	38,675	39,941
WHSCT - Little Amigos	-	27,650	-	27,650	29,020
National Lottery- Community fund	16,029	89,401	-	105,430	81,022
Other	73,303	19,868	27,551	120,722	125,860
	<u>131,692</u>	<u>469,887</u>	<u>27,551</u>	<u>629,130</u>	<u>616,201</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

8. Auditors' remuneration

	2025	2024
	£	£
Auditors' remuneration - audit of the financial statements	6,300	6,200
Auditors' remuneration - other fees:		
- Non audit services	2,676	2,368

9. Analysis of support/administration costs

	2025	2024
	£	£
Staff costs	9,401	39,092
Rates, heat & light	5,400	5,500
Repairs and maintenance	13,099	4,459
Insurance	3,000	2,967
Motor and travelling costs	598	-
Auditors' remuneration (Governance cost)	6,300	6,200
Legal and professional fees (Governance cost)	2,476	6,941
General expenses	2,745	1,528
Telephone	4,464	3,692
Printing, postage, stationery & advertising	4,197	4,272
Depreciation and impairment etc	52,292	31,493
Bank charges	1,999	2,067
	<u>105,971</u>	<u>108,211</u>

Allocation of support costs to projects

	£	£
Daycare/Social centre	37,122	34,937
Welfare rights	14,176	18,468
Community fund	16,029	11,217
Carers support	2,150	2,503
Drivers	6,663	7,194
Manager	4,358	5,530
Shop donations	11,764	13,173
Other	13,709	15,189
	<u>105,971</u>	<u>108,211</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

10. Net incoming resources for the year

	2025	2024
	£	£
Depreciation	<u>52,292</u>	<u>31,493</u>

11. Employees

Employment costs	2025	2024
	£	£
Wages and salaries	565,432	518,365
Employers national insurance	37,809	31,368
Pension costs	12,543	12,275
	<u>615,784</u>	<u>562,008</u>

No employee received emoluments of more than £60,000 (2024 : None).

Number of employees

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

	2025	2024
	Number	Number
Project related wages	24	24
Administrative wages	5	5
	<u>29</u>	<u>29</u>
Employee status		
Full time	14	13
Part time	15	16
	<u>29</u>	<u>29</u>

Trustees expenses & remuneration

The trustees were not paid during the year for their services.

The trustees were not paid or reimbursed for expenses during the year.

12. Key management personnel remuneration

The key management personnel of the company are listed on page 2. Total remuneration for the year ended 31 March 2025 of key management personnel was £153,785 (31 March 2024 : £151,003).

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

13. Pension costs

The company operates a defined contribution pension scheme in respect of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to

	2025 £	2024 £
Pension charge	<u>12,543</u>	<u>12,275</u>

14. Taxation

The Resource Centre Derry is a charitable company for tax purposes and is exempt from corporation tax on its charitable activities. Accordingly, there is no taxation charge in these accounts.

15. Tangible fixed assets	Freehold land and buildings £	Plant and machinery £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost					
At 1 April 2024	892,161	23,274	178,421	80,564	1,174,420
Additions	37,409	-	39,557	53,982	130,948
Disposals	-	-	-	-	-
At 31 March 2025	<u>929,570</u>	<u>23,274</u>	<u>217,978</u>	<u>134,546</u>	<u>1,305,368</u>
Depreciation					
At 1 April 2024	346,415	23,274	177,649	51,853	599,191
Charge for the year	19,068	-	10,616	22,608	52,292
At 31 March 2025	<u>365,483</u>	<u>23,274</u>	<u>188,265</u>	<u>74,461</u>	<u>651,483</u>
Net book values					
At 31 March 2025	<u>564,087</u>	<u>-</u>	<u>29,713</u>	<u>60,085</u>	<u>653,885</u>
At 31 March 2024	<u>545,746</u>	<u>-</u>	<u>772</u>	<u>28,711</u>	<u>575,229</u>

Depreciable assets included in land and buildings at 31 March 2025 was £917,570.

16. Stocks

	2025 £	2024 £
Stocks	<u>1,561</u>	<u>1,250</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

17. Debtors

	2025	2024
	£	£
Grant debtors	1,500	35,086
Trade debtors	13,502	17,247
Other debtors and prepayments	25,968	17,938
	<u>40,970</u>	<u>70,271</u>

18. Cash and cash equivalents

	2025	2024
	£	£
Cash at bank and in hand	<u>391,994</u>	<u>424,823</u>

Cash and cash equivalents comprise cash at bank and in hand and cash on short term deposit.

19. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors & accruals	53,269	42,339
Taxes and social security creditors	3,631	5,705
	<u>56,900</u>	<u>48,044</u>

20. Analysis of net assets between funds

	Unrestricted funds	Restricted income funds	Restricted capital funds	Total funds
	£	£	£	£
Fund balances at 31 March 2025 as represented by:				
Tangible fixed assets	170,645	-	483,240	653,885
Current assets	424,672	9,853	-	434,525
Current liabilities	(56,900)	-	-	(56,900)
	<u>538,417</u>	<u>9,853</u>	<u>483,240</u>	<u>1,031,510</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

21. Unrestricted funds

	01 April 2024	Income	Expenditure	31 March 2025
	£	£	£	£
General Reserve	<u>546,730</u>	<u>383,410</u>	<u>(391,723)</u>	<u>538,417</u>

Purposes of unrestricted funds

Unrestricted funds are funds that are utilized at the discretion of the trustees in furtherance of the objects of the charity. Included in unrestricted funds are donations, income from rent and management, social centre and community shop income, investment income and sundry one off unrestricted grants.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

22. Restricted income funds

	01 April 2024 £	Income £	Expenditure £	31 March 2025 £
WHSCT - Little Amigos	3,880	33,035	(27,650)	9,265
National Lottery - Community fund	-	89,400	(89,400)	-
WHSCT-Daycare	-	107,866	(107,866)	-
DC & SDC	-	111,629	(111,629)	-
WHSCT - Carers support	-	16,929	(16,929)	-
Dept. for Communities	-	86,784	(86,196)	588
WHSCT - Meals on wheels	-	10,348	(10,348)	-
Other restricted grants	-	19,869	(19,869)	-
	<u>3,880</u>	<u>475,860</u>	<u>(469,887)</u>	<u>9,853</u>

Purposes of restricted funds

The aim of the Little Amigos programme is to provide an after school playgroup.

Income from the Community fund, both operating income and capital, is provided for the the running of the Meals and Wheels Service.

Income from Western Health and Social Care Trust helps provides a fully regulated daycare facility at the centre. The qualified staff provide a range of services for those with dementia, physical and health issues. This service facilitates independent living and helps ease pressure on carers.

Income from Derry City & Strabane District Council are utilised to provide the welfare rights information and tribunal advice service. Advice is provided on social security and housing benefits, employment rights and other issues as they arise such as reforms to the welfare rights system.

The aim of the WHSCT Sitting Service fund is to facilitate the provision of a respite service at home for carers in the community.

Income from the Department for Communities funds salaries for a senior manager and three transport drivers who provide deliveries for all centre users including Meals on Wheels, Community Shop deliveries and day trips. The Department also provided a cost of living crisis grant during the year.

The aim of the meals on wheels program is to provide hot nutritional meals to those in need or give respite to those caring for loved ones who cannot travel to the centre at Carnhill. The service ensures a friendly face visits daily and helps reduce the isolation of the most vulnerable members of our society.

Other sundry restricted funds are received by the Resource Centre to be utilised for specific purposes as outlined in the Letters of Offer.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

23. Restricted capital funds	At 01 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Sundry restricted funds	77,915	7,290	(5,446)	79,759
St Brigids Parish Hall renovation grant	291,269	-	(7,250)	284,019
Resource Centre refurbishment grant	83,640	-	(2,040)	81,600
Communities fund- Electric vehicles	20,095	30,582	(12,815)	37,862
	<u>472,919</u>	<u>37,872</u>	<u>(27,551)</u>	<u>483,240</u>

Purposes of capital funds

Sundry restricted funds represent income received from funders for purchase of specific fixed assets to facilitate the operations of the day centre. The fund balances are reduced by the amount of depreciation charged.

Income received from the Department for Communities represents grant income for the renovation of St Brigids Parish Hall. The fund balance is reduced by the amount of depreciation charged.

Income received from Northside Development Trust represents grant income for the renovation of the main RCD building at Carnhill. The fund balance is reduced by the amount of depreciation charged.

Income received from National Lottery - Community fund was for purchase of electric vehicles. The fund balance is reduced by the amount of depreciation charged.

24. Analysis of changes in net funds

	Opening balance £	Cash flows £	Closing balance £
Cash at bank and in hand	424,823	(32,829)	391,994
Net funds	<u>424,823</u>	<u>(32,829)</u>	<u>391,994</u>

25. Contingent liabilities

Capital grants could be repayable in certain circumstances as laid out in the Letter of Offer.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

26. Related party transactions

Several trustees of The Resource Centre Derry are also directors of 4RS Recycling C.I.C. Net transactions with 4RS Recycling C.I.C during the year was £49,020 (2024 - £46,149). At 31 March 2025 4RS Recycling C.I.C owed the Resource Centre Derry £5,020 (2024 - £5,131).

Transactions with Shantallow Community Support Partnership, a partnership between The Resource Centre Derry and WHSCT during the year was £69,497 (2024 - £61,784). At the balance sheet date Shantallow Community Support Partnership owed The Resource Centre £1,316 (2024 - £2,116).

Trustees Marian Quinn, Josephine Doherty and Helena Boyle are also directors of St. Bridgets Community Bingo Limited. Transactions with St. Bridgets Community Bingo Limited during the year was £6,942 (2024 - £42). At the balance sheet date £0 (2024 - £8,258) was owed to the Resource Centre.

27. Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainty exist. The trustees have considered the level of funds and the expected level of income and expenditure for twelve months from authorising these financial statements.

28. Company limited by guarantee

The company is limited by guarantee not having a share capital.

Every member of the company undertakes to contribute to the assets / liabilities of the company in the event of the same being wound up while he/she is a member, or within one year after he/she ceases to be a member, for payments of the debts and liabilities of the company contracted before he/she ceases to be a member, and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories amongst themselves, such amount as maybe required not exceeding one pound.

The Resource Centre Derry

Northern Ireland - Charity number 104471

Accounts

Charity number: NIC104471
Company number: NI023358

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 March 2024

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

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THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Legal and administrative information

HMRC Charity number XR175222

Charity Number NIC104471

Company registration number NI023358

Business address Racecourse Road
Carnhill
Derry BT48 8BA

Registered office Racecourse Road
Carnhill
Derry BT48 8BA

Trustees

M Quinn (Chairperson)	
J Nixon (Secretary)	Resigned 30 November 2023
J Doherty	
R Walsh	
Fr. MF McCaughey	Resigned 18 September 2023
M Hamilton	Resigned 10 May 2023
C McCaughan	
M McPhillips	Resigned 28 June 2023
C Doherty (Treasurer)	Resigned 15 May 2023
K McColgan	
H Boyle (Secretary)	Appointed 15 May 2023
Fr S O'Donnell	Appointed 27 September 2023
P Cassidy	Appointed 10 October 2023

Key management personnel

Registered care manager	H Doherty
Welfare rights manager	J McKinney
Finance manager	L Watson
Responsible person for Daycare/CEO	P McCarron

Auditors McDaid McCullough Moore
28/32 Clarendon Street
Derry BT48 7HD

Bankers Allied Irish Bank
Meadowbank
Strand Road
Derry BT48 7TN

Solicitors Mark McFeely
Brendan Kearney & Co
4 Clarendon Street
Derry BT48 7EX

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees for the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024. The trustees who served during the year and up to the date of this report are set out on page 2. This report is prepared in accordance with Accounting and Reporting by Charities: Statement Of Recognised Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019).

The trustees appreciate the support provided by our funders and the dedication of our staff, in this difficult year.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee not having a share capital (company registration number NI023358). It is recognised as a charity by HM Revenue and Customs (registration number XR175222) and was registered as a charity by the NI Charities Commission in February 2016 (registration number NIC104471). The Trusts governing document is its Memorandum and Articles of Association dated 15 December 1989.

Organisational structure

The charitable company is managed by the trustees. Trustees are chosen based on their skills and professional backgrounds so as to ensure a wide range of experience is represented on the Board. Trustees meet monthly to review performance, determine strategies, assess risk and plan future policies.

The trust is managed daily by a chief executive, care manager, welfare rights manager, finance manager and senior employees. The senior employees report daily to the chief executive and the various managers ensuring the smooth operation of the Centre. The senior management are responsible for ensuring that the employees and the Centre complies with all relevant regulations including food hygiene, health & safety, health information and quality authority regulations (HIQA) and general data protection regulations. Training and professional development courses are provided for all staff.

The Resource Centre is an equal opportunities employer committed to positive policies on recruitment, training and career development for staff members (and potential staff members) regardless of marital status, religion, colour, race, ethnic origin or disability. The Resource Centre also accommodates patrons with disabilities by providing easily accessible entry and exit.

Appointment and training of trustees

New trustees are nominated by current trustees and from nominations proposed by Derry City & Strabane District Council. Induction and training of new trustees is provided by existing trustees and employees. Most trustees due to their experience and backgrounds are already familiar with the work of the Resource Centre.

Principal risks and uncertainties

The management has conducted its own review of the major risks to which the company is exposed and systems have been established to mitigate those risks. The trustees continually monitor their exposure to financial risk. Given the size of the company, the trustees have not delegated the responsibility of monitoring financial risk to a sub committee. The policies set by the trustees are implemented by department managers and the finance department.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees for the year ended 31 March 2024

The financial viability and sustainability of the Resource Centre is a major risk recognised. The trustees continually strive to source additional or new funding to enhance the facilities and services available at the centre. Diversification of activities to place less reliance on public funding is sought and has been achieved by generating income from the Community Shop, the Community Cafe, St Brigids Centre and private daycare.

Business and financial risk is managed by ensuring appropriate staff, with the necessary experience, are in place and budgets and forecasts prepared and reported on monthly. The reporting network makes use of IT systems which includes Microsoft Excel/Word, Evide and Sage software packages which are continuously updated and maintained.

Recruitment & retention of staff is a concern that has come to light in the current economic climate. RCD is working with funders and other stakeholders to ensure there is increased sustained investment in this area to ensure services provided are not diminished.

The Resource Centres' principal financial assets includes cash, grant debtors and trade creditors. Associated risks include credit risk and liquidity risk. To minimize credit risk the trustees have implemented policies that require appropriate credit checks on potential customers before transactions take place. To minimize liquidity risk material purchases are carefully planned to ensure appropriate cash flows exist to meet operational costs.

Internal risks are minimised by the implementation of controls and procedures for authorisation of all transactions.

Pay Policy for Key Management Personnel

The trustees consider the department managers and senior staff as the key management personnel of the charity responsible for operating The Resource Centre. The trustees receive no remuneration and were not reimbursed for expenses during the year. The pay of senior staff is set by the trustees and reviewed annually and is normally increased by inflation. The trustees benchmark in setting salaries is based on the salaries of other key management personnel in similar comparable organisations.

Volunteers

The charitable company is grateful for the efforts of its 27 different volunteers who are involved in various activities including collection and distribution of meals (meals on wheels), helping in the community shop and general help in the kitchen and social centre.

Related parties

The Resource Centre works closely with Shantallow Community Support Partnership (a partnership between The Resource Centre and WHSCT) and 4RS Recycling C.I.C., a recycling and training company, in meeting its aims and objectives.

Objectives and activities

Charitable objects and public interest

The principal objective of the charitable company is to operate a day centre for the benefit of the public. The Trustees considered guidance from the Charity Commission for Northern Ireland in relation to public benefit statement. The Trust/charitable company was established to provide public benefit by undertaking voluntary work in education, social services and similar activities.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees for the year ended 31 March 2024

The aims of the organisation are :-

1. To provide an effective and efficient range of services that meet the needs of the patrons of the centre, particularly the elderly, people with disabilities, long term unemployed and lone parents:
2. To provide employment and volunteering opportunities, which helps to regenerate the area economically and enhances self confidence: and
3. To act as both vehicle and stimulus for community enterprise.

To achieve this objective The Resource Centre Derry provides daycare facilities, counselling, advice and information services, educational courses, training facilities, meals on wheels, a community shop and cafe together with transport services and a social centre for the community. The general public, male and female, young and old have access to a wide range of facilities, advice and information.

Public benefit

How our activities deliver public benefit

Our main activities are set out below. All our charitable activities are undertaken to further our aims of providing public benefit.

Day centre and related facilities

The main objective of the charity is the provision of a social centre. RCD operates the centre with the support and funding from The Western Health and Social Care Trust. The patrons, including those with dementia and complex needs, are offered a safe and stimulating environment, social inclusion thereby improving mental health and a range of activities promoting independence and well being. Patrons at the centre are offered a varied and balanced diet with alternatives for those with special dietary requirements. The centre also operates a self-referral service so that members of the community can avail of Daycare without the requirement of a WHSCT referral. In addition, the Carers support service offers respite and additional support for family and relatives who work as full time carers. The Centre continuously provides a valuable social amenity to the area and uses local volunteers in all aspects of its daily business.

Funding from the Department for Communities ensures employment for three drivers, who transport the patrons to and from the Centre and for a care manager, who looks after their needs whilst at the Centre. The Centre management also provides transport for excursions and day trips.

The Community Cafe

RCD continues to operate The Community Cafe. The objective of the community cafe is to make healthy, sustainable food, affordable and accessible to everyone, reducing food poverty, whilst also promoting social interaction and community awareness. With the current cost of living crisis, the cafe relies on Fareshare/local businesses for food donations ensuring costs are kept to a minimum.

Counselling and advice service

The centre, with funding from Derry City & Strabane District Council, provides a free and confidential counselling and advice service on issues such as welfare benefits (PIP, ESA, state pension, attendance allowance, universal credit), housing, employment and workplace issues and availability of various benefits. Liaising with statutory and voluntary agencies including social workers & health visitors, the service helps to ensure positive outcomes for clients, promoting financial independence, boosting the local economy and helps to change peoples lives for the better.

Meals on wheels

The centre, through the Western Health and Social Care Trust and the British Red Cross provides meals across the locality, including increasing delivery area to incorporate the Waterside, ensuring that the most vulnerable within our society are provided with the necessary nutritional support to protect them against food insecurity. Meals are clearly labelled with specific dietary requirements ensuring the well-being of the service users. The Meals on wheels drivers provide an important social contact and also monitor user's wellbeing, health and safety.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees for the year ended 31 March 2024

Other services

RCD operates a community shop where donated goods from the public are recycled and the shop acts as a social hub for the community. In the current challenging cost of living crisis additional services have been provided such as distribution of Fareshare food parcels, provision of food hampers vouchers and the sale of reasonably priced furniture, clothing and toys.

The RCD building and St Brigids Hall provides low cost rental and catering facilities for the community and is used by a variety of groups such as Weight Watchers, playgroups, St Johns Ambulance and dance classes.

Little Amigos

The centre also provides an after school playgroup to enhance and further the development of children in the locality.

General

The Resource Centre has successfully operated in the area for almost fifty years. It has continuously generated income from its own fundraising and from supporting other initiatives such as 4Rs Recycling and Surestart. It continues to provide training and employment for the area and is a focal point of the community in Carnhill. In these difficult times, the Resource Centre Derry continues to provide an invaluable service to the local community that now also includes a community newsletter and bakery.

The trustees believe they are therefore meeting the public benefit test by increasing the accessibility of the centre to everyone in the locality from the young to the elderly and all patrons of the centre by provision of the facilities and services outlined.

Achievements and Performance

During the year the principal objective of providing public benefit was advanced by the provision of a day centre and ancillary activities for the locality. Capacity and services are gradually returning to pre-Covid levels and RCD continues to provide in-house and external services. Meals on wheels has expanded its geographical region and the daycare service has increased to cover private referrals with the possible future expansion to cover early evenings.

Specific achievements during the year included provision of facilities for children using the Little Amigos after school programme and 473 children/parents places provided via the various Surestart programmes. There were 43 different daycare patrons during the year, benefitting from the RCD facilities. The meals on wheels service catered for 368 different users, delivering 20,767 hot meals to vulnerable persons. Meals on wheels delivery locations now extends as far as New Buildings & Eglinton. The Resource Centre also distributed 168 food & meat vouchers & hampers and helped 35 users under the Hardship Free Meals Scheme. The Welfare Rights service had 1,764 consultations and provided valuable training on changes to the welfare system. Total footfall at the centre was 4,221 averaging 352 per month, including attending training courses, hall hire and various meetings.

Financial review

The Resource Centre, similar to other charitable organisations, are experiencing reductions in funding and an increase in running costs and it is essential that we continuously monitor expenditure and operate economically whilst maintaining an efficient and effective service. Income for the year was £742,079 (2023 - £748,313), a decrease of £6,234. Expenditure for the year was £771,076 (2023 - £799,584) a decrease of £28,508. A detailed analysis of income and expenditure is provided in notes 2 to 7 of the financial statements. The resulting deficit at 31 March was £28,997 (2023 - £51,271). Net assets at the balance sheet date were £1,023,529 (2023 - £1,052,526). The trustees are satisfied with the performance and results of the charitable company during the year.

Annual funding for core services provided by the Resource Centre from Western Health & Social Care Trust, the Department for Communities and Derry City & Strabane District Council continues to be vital to the operation of the facility.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees for the year ended 31 March 2024

Reserves

The Trustees have examined the charity's requirements for reserves taking into account the risks that the Trust has recognised. The reserve requirement is estimated to be at least six months of expenditure. Currently annual revenue expenditure of the Resource Centre is approximately £770,000 equating to monthly expenditure of approximately £64,000. Unrestricted reserves at 31 March 2024 were £546,730.

Restricted reserves at the balance sheet date amount to £476,799 and have arisen principally as a result of the renovation of St. Brigids Parish Centre and the refurbishment of the main RCD building.

Investments and investment policy

The Memorandum and Articles of Association authorises the Trustees to make investments. Balance sheet investments represent low risk bank deposits.

Principal funding sources:

The principal funding sources of the Centre during the year includes

- Western Health & Social Care Trust - funding for the operation of the Day Centre, Meals on Wheels service, Carers Support Service and Little Amigos after school creche;
- Derry City & Strabane District Council - Information, counselling & advice service, hardship grant;
- Department for Communities - funding for transport worker wages, senior manager wages and cost of living crisis intervention grant ;
- Communities fund - funding for the operation of Meals on Wheels Service.

The provision of existing services and facilities and continued employment opportunities is dependent on the continued support of the funders outlined above.

Plans for future periods

The trustees are satisfied with the performance of the charitable company during these difficult times. The future aims for The Resource Centre are:

- to sustain, improve and expand the activities outlined above, including the establishment of early evening daycare facility;
- maintain the financial viability of the Centre;
- ensure the Resource Centre is accessible to everyone, promoting a sense of belonging and creating an inclusive culture;
- secure additional funding for new projects;
- to co-operate with other bodies to develop programmes and provide additional facilities and services and
- further expand and develop the RCD building that will increase our range and capacity of services provided for our patrons.

The Trust continues to receive funding from Western Health & Social Care Trust, the Department for Communities and Derry City & Strabane District Council.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Report of the trustees
for the year ended 31 March 2024

Statement as to disclosure of information to auditors

We, the trustees of the charitable company, who held office at the date of approval of these financial statements, each confirm, as far as we are aware, that :

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Statement of trustees' responsibilities

The trustees (who are also directors of The Resource Centre Derry for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees wish to express their sincere thanks to staff, funders and volunteers for their dedication, which has enabled the Resource Centre to continue to remain open and to provide the services to the community when they were most needed.

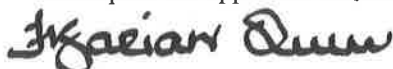
Auditors

A resolution proposing that McDaid McCullough Moore be reappointed as auditors of the charity will be put to the Annual General Meeting.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

This report was approved and authorised for issue by the Trustees on 29 May 2024 and signed below on its behalf.



M Quinn
Trustee

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Independent auditors' report to the members of
THE RESOURCE CENTRE DERRY

We have audited the charitable company financial statements of THE RESOURCE CENTRE DERRY for the year ended 31 March 2024 which comprise the statement of financial activities, the charitable company statement of financial position, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 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 financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company'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 trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

THE RESOURCE CENTRE DERRY

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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 the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Based on our understanding of the company and the environment in which it operates, we identified that the principal risk was that of non compliance with laws and regulations relating to small charitable companies and we considered the extent to which non - compliance might have a material effect on the financial statements. We also considered laws and regulations that have a direct impact on the preparation of the financial statements such as charities SORPs, the Companies Act 2006 and income tax regulations.

Our risk approach was as follows:-

- we ensured the audit partner and audit team had appropriate knowledge and competence to identify and recognise non-compliance with applicable laws and regulations;
- using our knowledge and experience of the sector we identified, through discussions with trustees and management, laws and regulations applicable to the company;
- we concentrated on legislation we considered to have a direct impact on the company financial statements, including the reporting framework (FRS 102 in conformity with the requirements of the Companies Act 2006), direct and indirect taxation, health & safety and environmental legislation, data protection and employment law;
- we obtained an understanding of how the company is complying with these frameworks through enquiries with management and trustees as to the policies and procedures in these key areas and the controls in operation to reduce the opportunity for fraudulent transactions.

We also identified potential risks relating to receipt of cash, posting of journal entries and audit procedures performed to counteract this risk, included testing of material journal entries and discussions with management.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of irregularities as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

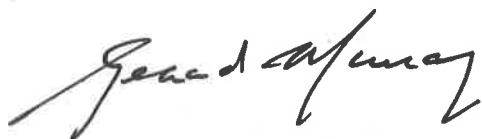
THE RESOURCE CENTRE DERRY

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- conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Gerard Murray (Senior Statutory Auditor)
For and behalf of McDaid McCullough Moore
Chartered Accountants and
Statutory Auditor
28/32 Clarendon Street
Derry BT48 7HD

29 May 2024

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted revenue funds £	Restricted revenue funds £	Restricted capital funds £	2024 Total £	Unrestricted revenue funds £	Restricted revenue funds £	Restricted capital funds £	2023 Total £
Income									
Donations	2	3,900	-	-	3,900	3,320	-	-	3,320
Income from charitable activities	5	-	426,031	-	426,031	-	412,403	33,492	445,895
Other fundraising activities	3	304,735	-	-	304,735	296,443	-	-	296,443
Income from investments	4	7,413	-	-	7,413	2,655	-	-	2,655
Total income		316,048	426,031	-	742,079	302,418	412,403	33,492	748,313
Expenditure									
Expenditure on fundraising activities	6	154,875	-	-	154,875	152,745	-	-	152,745
Expenditure on charitable activities	7	170,525	426,064	19,612	616,201	209,922	412,331	24,586	646,839
Total expenditure		325,400	426,064	19,612	771,076	362,667	412,331	24,586	799,584
Net expenditure for the year		(9,352)	(33)	(19,612)	(28,997)	(60,249)	72	8,906	(51,271)
Total funds brought forward	21 -23	556,082	3,913	492,531	1,052,526	616,331	3,841	483,625	1,103,797
Total funds carried forward	21 -23	546,730	3,880	472,919	1,023,529	556,082	3,913	492,531	1,052,526

All income and expenditure derives from continuing activities

The notes on pages 16 to 28 form an integral part of these financial statements.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Company No. NI023358

Statement of financial position
as at 31 March 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible fixed assets	15		575,229		606,722
Current assets					
Stock	16	1,250		532	
Debtors	17	70,271		101,172	
Bank and cash		424,823		436,191	
		<u>496,344</u>		<u>537,895</u>	
Creditors: amounts falling due within one year	19	(48,044)		(92,091)	
Net current assets			<u>448,300</u>		<u>445,804</u>
Net assets			<u><u>1,023,529</u></u>		<u><u>1,052,526</u></u>
Funds					
Unrestricted	21		546,730		556,082
Restricted	22 - 23		476,799		496,444
Total charity funds			<u><u>1,023,529</u></u>		<u><u>1,052,526</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The financial statements were approved and authorised by the board on 29 May 2024 and signed on its behalf by

M Quinn
Trustee

Maeve Quinn

J Doherty
Trustee

Josephine Doherty

The notes on pages 16 to 28 form an integral part of these financial statements.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Statement of cash flows

for the year ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net (outgoing) resources for the year		(28,997)	(51,271)
<i>Adjustments for:</i>			
Interest receivable		(7,413)	(2,655)
Depreciation and impairment etc.		31,493	33,133
<i>Changes in:</i>			
Stocks		(718)	752
Trade and other debtors		30,901	(26,728)
Trade and other creditors		(44,047)	31,141
Cash generated from operations		<u>(18,781)</u>	<u>(15,628)</u>
Interest received		7,413	2,655
Net cash from operating activities		<u>(11,368)</u>	<u>(12,973)</u>
Cash flows from investing activities			
Net purchase of tangible fixed assets		-	(35,664)
Net increase in cash and cash equivalents		<u>(11,368)</u>	<u>(48,637)</u>
Net increase in cash and cash equivalents		(11,368)	(48,637)
Cash and cash equivalents at 1 April 2023	18	<u>436,191</u>	<u>484,828</u>
Cash and cash equivalents at at 31 March 2024	18	<u><u>424,823</u></u>	<u><u>436,191</u></u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

1. Accounting Policies

1.1. Accounting convention and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The Resource Centre Derry is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is Racecourse Road, Carnhill, Derry BT48 8BA.

The financial statements have been prepared under the historic cost convention and in compliance with and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainty exists. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

The principal factors underlying this judgement are

- the continued support of principal funders; and
- current financial performance.

1.2. Fund accounting

The funds of the charitable company consist of restricted funds and unrestricted funds.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3. Capital funds

Capital funds are restricted funds retained for the benefit of the charity as a capital fund.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

1.4. Income

Income is included in the statement of financial activities when the charity is entitled to the income, any performance conditions attached to the income have been met and the amount can be quantified with reasonable accuracy. Income is included in the financial statements inclusive of value added taxation. The following specific policies are applied to particular categories of income:

Capital grants are recognised in the year in which they are receivable and treated as restricted funds with depreciation on the relevant asset charged directly to the restricted fund in the statement of financial activities.

Revenue grants are recognised as income when receivable.

Income from fundraising trading activities is recognised when the services have been provided.

Income from investments is recognised when receivable.

1.5. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is included in the financial statements inclusive of value added taxation which cannot be recovered and is reported as part of the expenditure to which it relates. Expenditure is split between restricted and unrestricted expenditure. Unrestricted expenditure relate to the management and general administration of the charity and restricted expenditure is as set out in the letters of offer.

Expenditure on fundraising trading activities are costs incurred in operating the social centre and community shop.

Redundancy/termination payments are recognised when there is a legal obligation to make a payment, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include general management and administration costs and depreciation. Overhead support costs are apportioned on an income basis to projects.

1.6. Donated goods and services

The value of services provided free by volunteers and goods donated are not included in the financial statements. Volunteers provide services in all areas of the Centre operations including delivering Meals on Wheels and Daycare.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Notes to the financial statements for the year ended 31 March 2024

1.7. Tangible fixed assets and depreciation

Tangible fixed assets with a life expectancy of greater than one year, are stated initially at cost and subsequently at cost less accumulated depreciation and impairment losses.

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:

Buildings	-	2% - 20% straight line
Plant and machinery	-	10% straight line
Fixtures, fittings and equipment	-	25% straight line
Motor vehicles	-	20% straight line

Land is not depreciated.

1.8. Impairment of assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are reviewed for possible reversal at each reporting date.

1.9. Stock

Stock is valued at the lower of cost and net realisable value on a first in first out basis. Net realisable value is based on actual or estimated selling price less further costs expected to be incurred to completion and disposal.

1.10. Defined contribution pension schemes

The pension costs charged in the financial statements represent contributions to a defined contribution scheme. The assets of the scheme are held separately from the charitable company.

The amounts charged to the Statement of Financial Activities represents contributions payable by the charity during the year.

1.11. Debtors and creditors receivable/payable within one year

Debtors & prepayments are recognised at the settlement amount due after any trade discount.

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in a payment to a third party and the amount can be reliably estimated.

1.12. Financial instruments

A financial asset or liability is recognised only when the company becomes a party to the contractual provisions of the arrangement.

1.13. Judgements and key sources of uncertainty

In applying company accounting policies, the Trustees are required to make judgements and estimates on an ongoing basis about the carrying value of company assets and liabilities. If revision is required, the revision is recognised in that period together with future periods if necessary.

The depreciation charge in respect of tangible fixed assets is based on the estimated useful life of each group of assets. Revision of estimated useful life of each grouping will affect the estimates charged in the Statement of Financial Activities.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

2. Donations

	Unrestricted funds £	2024 Total £	2023 Total £
Donations	3,900	3,900	3,320
	<u>3,900</u>	<u>3,900</u>	<u>3,320</u>

3. Other fundraising activities

	Unrestricted funds £	2024 Total £	2023 Total £
Income from:			
Surestart	61,748	61,748	57,694
Other	131,903	131,903	141,009
Social centre	100,673	100,673	80,511
Rent	10,411	10,411	17,229
	<u>304,735</u>	<u>304,735</u>	<u>296,443</u>

4. Income from investments

	Unrestricted funds £	2024 Total £	2023 Total £
Bank interest receivable	7,413	7,413	2,655
	<u>7,413</u>	<u>7,413</u>	<u>2,655</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

5. Income from charitable activities

	Restricted funds	2024 Total	2023 Total
	£	£	£
WHSCT- Carers support	15,574	15,574	15,041
Derry City & Strabane D. C- Advice Services	114,920	114,920	123,570
WHSCT - Daycare	99,233	99,233	95,840
Dept. for Communities - Drivers	44,770	44,770	47,924
Dept. for Communities - Senior managers	34,411	34,411	36,506
WHSCT - Meals on wheels	12,511	12,511	13,616
WHSCT - Little Amigos	28,987	28,987	28,560
WHSCT - SRP	-	-	12,579
Community fund	69,805	69,805	68,439
Other restricted grants	5,820	5,820	3,820
	<u>426,031</u>	<u>426,031</u>	<u>445,895</u>

6. Expenditure on fundraising activities

	Unrestricted funds	2024 Total	2023 Total
	£	£	£
Costs for:			
Social centre	117,906	117,906	70,429
Community shop	36,969	36,969	82,316
	<u>154,875</u>	<u>154,875</u>	<u>152,745</u>

7. Costs of charitable activities - by fund

	Unrestricted funds	Restricted funds	Capital Restricted funds	2024 Total	2023 Total
	£	£	£	£	£
WHSCT Day Centre/Meals on wheels	23,180	111,744	-	134,924	148,658
Dept. for Communities - Drivers	7,195	44,770	-	51,965	65,559
Derry City Council/Advice NI - Advice Services	18,562	114,920	-	133,482	157,601
WHSCT- Carers support	4,413	15,574	-	19,987	20,532
Dept. for Communities-Senior manager	5,530	34,411	-	39,941	65,095
WHSCT - Little Amigos	4,557	24,463	-	29,020	28,488
Other	107,088	80,182	19,612	206,882	160,906
	<u>170,525</u>	<u>426,064</u>	<u>19,612</u>	<u>616,201</u>	<u>646,839</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

8. Auditors' remuneration

	2024	2023
	£	£
Auditors' remuneration - audit of the financial statements	<u>6,200</u>	<u>6,100</u>
Auditors' remuneration - other fees:		
- Non audit services	<u>2,368</u>	<u>3,186</u>

9. Analysis of support/administration costs

	2024	2023
	£	£
Staff costs	39,092	51,654
Rates, heat & light	5,500	3,934
Repairs and maintenance	4,459	25,018
Insurance	2,967	3,939
Cleaning	-	1,586
Motor and travelling costs	-	10,193
Auditors' remuneration (Governance cost)	6,200	6,100
Legal and professional fees (Governance cost)	6,941	34,669
General expenses	1,528	1,398
Telephone	3,692	2,645
Printing, postage, stationery & advertising	4,272	4,155
Depreciation and impairment etc	31,493	33,134
Bank charges	2,067	1,978
	<u>108,211</u>	<u>180,403</u>

Allocation of support costs to projects

	£	£
Daycare/Social centre	34,937	52,695
Welfare rights	18,468	33,223
Community fund	11,217	9,694
Carers support	2,503	4,172
Drivers	7,194	13,293
Manager	5,530	10,126
Shop donations	13,173	24,480
Other	15,189	32,720
	<u>108,211</u>	<u>180,403</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

10. Net incoming resources for the year

	2024	2023
	£	£
Depreciation	31,493	33,134

11. Employees

Employment costs	2024	2023
	£	£
Wages and salaries	518,365	515,532
Employers national insurance	31,368	34,953
Pension costs	12,275	11,621
	<u>562,008</u>	<u>562,106</u>

No employee received emoluments of more than £60,000 (2023 : None).

Number of employees

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

	2024	2023
	Number	Number
Project related wages	24	22
Administrative wages	5	5
	<u>29</u>	<u>27</u>
Employee status		
Full time	13	11
Part time	16	16
	<u>29</u>	<u>27</u>

Trustees expenses & remuneration

The trustees were not paid during the year for their services.

The trustees were not paid or reimbursed for expenses during the year.

12. Key management personnel remuneration

The key management personnel of the company are listed on page 2. Total remuneration for the year ended 31 March 2024 of key management personnel was £151,003 (31 March 2023 : £156,412).

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

13. Pension costs

The company operates a defined contribution pension scheme in respect of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to

	2024 £	2023 £
Pension charge	<u>12,275</u>	<u>11,621</u>

14. Taxation

The Resource Centre Derry is a charitable company for tax purposes and is exempt from corporation tax on its charitable activities. Accordingly, there is no taxation charge in these accounts.

15. Tangible fixed assets	Freehold land and buildings £	Plant and machinery £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost					
At 1 April 2023	892,161	23,274	178,421	80,564	1,174,420
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2024	<u>892,161</u>	<u>23,274</u>	<u>178,421</u>	<u>80,564</u>	<u>1,174,420</u>
Depreciation					
At 1 April 2023	331,943	23,274	176,741	35,740	567,698
Charge for the year	14,472	-	908	16,113	31,493
At 31 March 2024	<u>346,415</u>	<u>23,274</u>	<u>177,649</u>	<u>51,853</u>	<u>599,191</u>
Net book values					
At 31 March 2024	<u>545,746</u>	<u>-</u>	<u>772</u>	<u>28,711</u>	<u>575,229</u>
At 31 March 2023	<u>560,218</u>	<u>-</u>	<u>1,680</u>	<u>44,824</u>	<u>606,722</u>

Depreciable assets included in land and buildings at 31 March 2024 was £880,161.

16. Stocks

	2024 £	2023 £
Stocks	<u>1,250</u>	<u>532</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

17. Debtors

	2024	2023
	£	£
Grant debtors	35,086	39,764
Trade debtors	17,247	23,660
Other debtors and prepayments	17,938	37,748
	<u>70,271</u>	<u>101,172</u>

18. Cash and cash equivalents

	2024	2023
	£	£
Cash at bank and in hand	<u>424,823</u>	<u>436,191</u>

Cash and cash equivalents comprise cash at bank and in hand and cash on short term deposit.

19. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors & accruals	42,339	87,944
Taxes and social security creditors	5,705	4,147
	<u>48,044</u>	<u>92,091</u>

20. Analysis of net assets between funds

	Unrestricted funds	Restricted income funds	Restricted capital funds	Total funds
	£	£	£	£
Fund balances at 31 March 2024 as represented by:				
Tangible fixed assets	102,310	-	472,919	575,229
Current assets	492,464	3,880	-	496,344
Current liabilities	(48,044)	-	-	(48,044)
	<u>546,730</u>	<u>3,880</u>	<u>472,919</u>	<u>1,023,529</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

21. Unrestricted funds

	01 April 2023 £	Income £	Expenditure £	31 March 2024 £
General Reserve	<u>556,082</u>	<u>316,048</u>	<u>(325,400)</u>	<u>546,730</u>

Purposes of unrestricted funds

Unrestricted funds are funds that are utilized at the discretion of the trustees in furtherance of the objects of the charity. Included in unrestricted funds are donations, income from rent and management, social centre and community shop income, investment income and sundry one off unrestricted grants.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

22. Restricted funds

	01 April 2023 £	Income £	Expenditure £	31 March 2024 £
WHSCCT - Little Amigos	3,913	28,987	(29,020)	3,880
Communities fund	-	69,805	(69,805)	-
WHSCCT-Daycare	-	99,233	(99,233)	-
DC & SDC	-	114,920	(114,920)	-
WHSCCT - Carers support	-	15,574	(15,574)	-
Dept. for Communities	-	80,681	(80,681)	-
WHSCCT - Meals on wheels	-	12,511	(12,511)	-
Other restricted grants	-	4,320	(4,320)	-
	<u>3,913</u>	<u>426,031</u>	<u>(426,064)</u>	<u>3,880</u>

Purposes of restricted funds

The aim of the Little Amigos programme is to provide an after school playgroup.

Income from the Communities fund, both operating income and capital, is provided for the the running of the Meals and Wheels Service.

Income from Western Health and Social Care Trust helps provides a fully regulated daycare facility at the centre. The qualified staff provide a range of services for those with dementia, physical and health issues. This service facilitates independent living and helps ease pressure on carers.

Income from Derry City & Strabane District Council are utilised to provide the welfare rights information and tribunal advice service. Advice is provided on social security and housing benefits, employment rights and other issues as they arise such as reforms to the welfare rights system.

The aim of the WHSCCT Sitting Service fund is to facilitate the provision of a respite service at home for carers in the community.

Income from the Department for Communities funds salaries for a senior manager and three transport drivers who provide deliveries for all centre users including Meals on Wheels, Community Shop deliveries and day trips. The Department also provided a cost of living crisis grant during the year.

The aim of the meals on wheels program is to provide hot nutritional meals to those in need or give respite to those caring for loved ones who cannot travel to the centre at Carnhill. The service ensures a friendly face visits daily and helps reduce the isolation of the most vulnerable members of our society.

Other sundry restricted funds are received by the Resource Centre to be utilised for specific purposes as outlined in the Letters of Offer.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

23. Restricted capital funds	At	Expenditure	At
	01 April		31 March
	2023		2024
	£	£	£
Sundry restricted funds	81,539	(3,624)	77,915
St Brigids Parish Hall renovation grant	298,519	(7,250)	291,269
Resource Centre refurbishment grant	85,680	(2,040)	83,640
Communities fund- Electric vehicle	26,793	(6,698)	20,095
	<u>492,531</u>	<u>(19,612)</u>	<u>472,919</u>

Purposes of capital funds

Sundry restricted funds represent income received from funders for purchase of specific fixed assets to facilitate the operations of the day centre. The fund balances are reduced by the amount of depreciation charged.

Income received from the Department for Communities represents grant income for the renovation of St Brigids Parish Hall. The fund balance is reduced by the amount of depreciation charged.

Income received from Northside Development Trust represents grant income for the renovation of the main RCD building at Carnhill. The fund balance is reduced by the amount of depreciation charged.

Income received from Communities fund for purchase of an electric van. The fund balance is reduced by the amount of depreciation charged.

24. Analysis of changes in net funds

	Opening	Cash	Closing
	balance	flows	balance
	£	£	£
Cash at bank and in hand	436,191	(11,368)	424,823
Net funds	<u>436,191</u>	<u>(11,368)</u>	<u>424,823</u>

25. Contingent liabilities

Capital grants could be repayable in certain circumstances as laid out in the Letter of Offer.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

26. Related party transactions

Several trustees of The Resource Centre Derry are also directors of 4RS Recycling C.I.C. Net transactions with 4RS Recycling C.I.C during the year was £46,149 (2023 - £47,258). At 31 March 2024 4RS Recycling C.I.C owed the Resource Centre Derry £5,131 (2023 - £9,482).

Transactions with Shantallow Community Support Partnership, a partnership between The Resource Centre Derry and WHSCT during the year was £61,748 (2023 - £57,694). At the balance sheet date Shantallow Community Support Partnership owed The Resource Centre £2,116 (2023 - £4,230).

Trustees Marian Quinn, Josephine Doherty and Jackie Nixon are also directors of St. Bridgets Community Bingo Limited. Transactions with St. Bridgets Community Bingo Limited during the year was £0 (2023 - £0). At the balance sheet date £8,258 (2023 - £8,258) was owed to the Resource Centre.

27. Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainty exist. The trustees have considered the level of funds and the expected level of income and expenditure for twelve months from authorising these financial statements.

28. Company limited by guarantee

The company is limited by guarantee not having a share capital.

Every member of the company undertakes to contribute to the assets / liabilities of the company in the event of the same being wound up while he/she is a member, or within one year after he/she ceases to be a member, for payments of the debts and liabilities of the company contracted before he/she ceases to be a member, and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories amongst themselves, such amount as maybe required not exceeding one pound.

The Resource Centre Derry

Northern Ireland - Charity number 104471

Annual report

Charity number: NIC104471
Company number: NI023358

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 March 2024

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

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THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Legal and administrative information

HMRC Charity number XR175222

Charity Number NIC104471

Company registration number NI023358

Business address Racecourse Road
Carnhill
Derry BT48 8BA

Registered office Racecourse Road
Carnhill
Derry BT48 8BA

Trustees

M Quinn (Chairperson)	
J Nixon (Secretary)	Resigned 30 November 2023
J Doherty	
R Walsh	
Fr. MF McCaughey	Resigned 18 September 2023
M Hamilton	Resigned 10 May 2023
C McCaughan	
M McPhillips	Resigned 28 June 2023
C Doherty (Treasurer)	Resigned 15 May 2023
K McColgan	
H Boyle (Secretary)	Appointed 15 May 2023
Fr S O'Donnell	Appointed 27 September 2023
P Cassidy	Appointed 10 October 2023

Key management personnel

Registered care manager	H Doherty
Welfare rights manager	J McKinney
Finance manager	L Watson
Responsible person for Daycare/CEO	P McCarron

Auditors McDaid McCullough Moore
28/32 Clarendon Street
Derry BT48 7HD

Bankers Allied Irish Bank
Meadowbank
Strand Road
Derry BT48 7TN

Solicitors Mark McFeely
Brendan Kearney & Co
4 Clarendon Street
Derry BT48 7EX

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees for the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024. The trustees who served during the year and up to the date of this report are set out on page 2. This report is prepared in accordance with Accounting and Reporting by Charities: Statement Of Recognised Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019).

The trustees appreciate the support provided by our funders and the dedication of our staff, in this difficult year.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee not having a share capital (company registration number NI023358). It is recognised as a charity by HM Revenue and Customs (registration number XR175222) and was registered as a charity by the NI Charities Commission in February 2016 (registration number NIC104471). The Trusts governing document is its Memorandum and Articles of Association dated 15 December 1989.

Organisational structure

The charitable company is managed by the trustees. Trustees are chosen based on their skills and professional backgrounds so as to ensure a wide range of experience is represented on the Board. Trustees meet monthly to review performance, determine strategies, assess risk and plan future policies.

The trust is managed daily by a chief executive, care manager, welfare rights manager, finance manager and senior employees. The senior employees report daily to the chief executive and the various managers ensuring the smooth operation of the Centre. The senior management are responsible for ensuring that the employees and the Centre complies with all relevant regulations including food hygiene, health & safety, health information and quality authority regulations (HIQA) and general data protection regulations. Training and professional development courses are provided for all staff.

The Resource Centre is an equal opportunities employer committed to positive policies on recruitment, training and career development for staff members (and potential staff members) regardless of marital status, religion, colour, race, ethnic origin or disability. The Resource Centre also accommodates patrons with disabilities by providing easily accessible entry and exit.

Appointment and training of trustees

New trustees are nominated by current trustees and from nominations proposed by Derry City & Strabane District Council. Induction and training of new trustees is provided by existing trustees and employees. Most trustees due to their experience and backgrounds are already familiar with the work of the Resource Centre.

Principal risks and uncertainties

The management has conducted its own review of the major risks to which the company is exposed and systems have been established to mitigate those risks. The trustees continually monitor their exposure to financial risk. Given the size of the company, the trustees have not delegated the responsibility of monitoring financial risk to a sub committee. The policies set by the trustees are implemented by department managers and the finance department.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees for the year ended 31 March 2024

The financial viability and sustainability of the Resource Centre is a major risk recognised. The trustees continually strive to source additional or new funding to enhance the facilities and services available at the centre. Diversification of activities to place less reliance on public funding is sought and has been achieved by generating income from the Community Shop, the Community Cafe, St Brigids Centre and private daycare.

Business and financial risk is managed by ensuring appropriate staff, with the necessary experience, are in place and budgets and forecasts prepared and reported on monthly. The reporting network makes use of IT systems which includes Microsoft Excel/Word, Evident and Sage software packages which are continuously updated and maintained.

Recruitment & retention of staff is a concern that has come to light in the current economic climate. RCD is working with funders and other stakeholders to ensure there is increased sustained investment in this area to ensure services provided are not diminished.

The Resource Centres' principal financial assets includes cash, grant debtors and trade creditors. Associated risks include credit risk and liquidity risk. To minimize credit risk the trustees have implemented policies that require appropriate credit checks on potential customers before transactions take place. To minimize liquidity risk material purchases are carefully planned to ensure appropriate cash flows exist to meet operational costs.

Internal risks are minimised by the implementation of controls and procedures for authorisation of all transactions.

Pay Policy for Key Management Personnel

The trustees consider the department managers and senior staff as the key management personnel of the charity responsible for operating The Resource Centre. The trustees receive no remuneration and were not reimbursed for expenses during the year. The pay of senior staff is set by the trustees and reviewed annually and is normally increased by inflation. The trustees benchmark in setting salaries is based on the salaries of other key management personnel in similar comparable organisations.

Volunteers

The charitable company is grateful for the efforts of its 27 different volunteers who are involved in various activities including collection and distribution of meals (meals on wheels), helping in the community shop and general help in the kitchen and social centre.

Related parties

The Resource Centre works closely with Shantallow Community Support Partnership (a partnership between The Resource Centre and WHSCT) and 4RS Recycling C.I.C., a recycling and training company, in meeting its aims and objectives.

Objectives and activities

Charitable objects and public interest

The principal objective of the charitable company is to operate a day centre for the benefit of the public. The Trustees considered guidance from the Charity Commission for Northern Ireland in relation to public benefit statement. The Trust/charitable company was established to provide public benefit by undertaking voluntary work in education, social services and similar activities.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees for the year ended 31 March 2024

The aims of the organisation are :-

1. To provide an effective and efficient range of services that meet the needs of the patrons of the centre, particularly the elderly, people with disabilities, long term unemployed and lone parents:
2. To provide employment and volunteering opportunities, which helps to regenerate the area economically and enhances self confidence: and
3. To act as both vehicle and stimulus for community enterprise.

To achieve this objective The Resource Centre Derry provides daycare facilities, counselling, advice and information services, educational courses, training facilities, meals on wheels, a community shop and cafe together with transport services and a social centre for the community. The general public, male and female, young and old have access to a wide range of facilities, advice and information.

Public benefit

How our activities deliver public benefit

Our main activities are set out below. All our charitable activities are undertaken to further our aims of providing public benefit.

Day centre and related facilities

The main objective of the charity is the provision of a social centre. RCD operates the centre with the support and funding from The Western Health and Social Care Trust. The patrons, including those with dementia and complex needs, are offered a safe and stimulating environment, social inclusion thereby improving mental health and a range of activities promoting independence and well being. Patrons at the centre are offered a varied and balanced diet with alternatives for those with special dietary requirements. The centre also operates a self-referral service so that members of the community can avail of Daycare without the requirement of a WHSCT referral. In addition, the Carers support service offers respite and additional support for family and relatives who work as full time carers. The Centre continuously provides a valuable social amenity to the area and uses local volunteers in all aspects of its daily business.

Funding from the Department for Communities ensures employment for three drivers, who transport the patrons to and from the Centre and for a care manager, who looks after their needs whilst at the Centre. The Centre management also provides transport for excursions and day trips.

The Community Cafe

RCD continues to operate The Community Cafe. The objective of the community cafe is to make healthy, sustainable food, affordable and accessible to everyone, reducing food poverty, whilst also promoting social interaction and community awareness. With the current cost of living crisis, the cafe relies on Fareshare/local businesses for food donations ensuring costs are kept to a minimum.

Counselling and advice service

The centre, with funding from Derry City & Strabane District Council, provides a free and confidential counselling and advice service on issues such as welfare benefits (PIP, ESA, state pension, attendance allowance, universal credit), housing, employment and workplace issues and availability of various benefits. Liaising with statutory and voluntary agencies including social workers & health visitors, the service helps to ensure positive outcomes for clients, promoting financial independence, boosting the local economy and helps to change peoples lives for the better.

Meals on wheels

The centre, through the Western Health and Social Care Trust and the British Red Cross provides meals across the locality, including increasing delivery area to incorporate the Waterside, ensuring that the most vulnerable within our society are provided with the necessary nutritional support to protect them against food insecurity. Meals are clearly labelled with specific dietary requirements ensuring the well-being of the service users. The Meals on wheels drivers provide an important social contact and also monitor user's wellbeing, health and safety.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees for the year ended 31 March 2024

Other services

RCD operates a community shop where donated goods from the public are recycled and the shop acts as a social hub for the community. In the current challenging cost of living crisis additional services have been provided such as distribution of Fareshare food parcels, provision of food hampers vouchers and the sale of reasonably priced furniture, clothing and toys.

The RCD building and St Brigids Hall provides low cost rental and catering facilities for the community and is used by a variety of groups such as Weight Watchers, playgroups, St Johns Ambulance and dance classes.

Little Amigos

The centre also provides an after school playgroup to enhance and further the development of children in the locality.

General

The Resource Centre has successfully operated in the area for almost fifty years. It has continuously generated income from its own fundraising and from supporting other initiatives such as 4Rs Recycling and Surestart. It continues to provide training and employment for the area and is a focal point of the community in Carnhill. In these difficult times, the Resource Centre Derry continues to provide an invaluable service to the local community that now also includes a community newsletter and bakery.

The trustees believe they are therefore meeting the public benefit test by increasing the accessibility of the centre to everyone in the locality from the young to the elderly and all patrons of the centre by provision of the facilities and services outlined.

Achievements and Performance

During the year the principal objective of providing public benefit was advanced by the provision of a day centre and ancillary activities for the locality. Capacity and services are gradually returning to pre-Covid levels and RCD continues to provide in-house and external services. Meals on wheels has expanded its geographical region and the daycare service has increased to cover private referrals with the possible future expansion to cover early evenings.

Specific achievements during the year included provision of facilities for children using the Little Amigos after school programme and 473 children/parents places provided via the various Surestart programmes. There were 43 different daycare patrons during the year, benefitting from the RCD facilities. The meals on wheels service catered for 368 different users, delivering 20,767 hot meals to vulnerable persons. Meals on wheels delivery locations now extends as far as New Buildings & Eglinton. The Resource Centre also distributed 168 food & meat vouchers & hampers and helped 35 users under the Hardship Free Meals Scheme. The Welfare Rights service had 1,764 consultations and provided valuable training on changes to the welfare system. Total footfall at the centre was 4,221 averaging 352 per month, including attending training courses, hall hire and various meetings.

Financial review

The Resource Centre, similar to other charitable organisations, are experiencing reductions in funding and an increase in running costs and it is essential that we continuously monitor expenditure and operate economically whilst maintaining an efficient and effective service. Income for the year was £742,079 (2023 - £748,313), a decrease of £6,234. Expenditure for the year was £771,076 (2023 - £799,584) a decrease of £28,508. A detailed analysis of income and expenditure is provided in notes 2 to 7 of the financial statements. The resulting deficit at 31 March was £28,997 (2023 - £51,271). Net assets at the balance sheet date were £1,023,529 (2023 - £1,052,526). The trustees are satisfied with the performance and results of the charitable company during the year.

Annual funding for core services provided by the Resource Centre from Western Health & Social Care Trust, the Department for Communities and Derry City & Strabane District Council continues to be vital to the operation of the facility.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees for the year ended 31 March 2024

Reserves

The Trustees have examined the charity's requirements for reserves taking into account the risks that the Trust has recognised. The reserve requirement is estimated to be at least six months of expenditure. Currently annual revenue expenditure of the Resource Centre is approximately £770,000 equating to monthly expenditure of approximately £64,000. Unrestricted reserves at 31 March 2024 were £546,730.

Restricted reserves at the balance sheet date amount to £476,799 and have arisen principally as a result of the renovation of St. Brigids Parish Centre and the refurbishment of the main RCD building.

Investments and investment policy

The Memorandum and Articles of Association authorises the Trustees to make investments. Balance sheet investments represent low risk bank deposits.

Principal funding sources:

The principal funding sources of the Centre during the year includes

- Western Health & Social Care Trust - funding for the operation of the Day Centre, Meals on Wheels service, Carers Support Service and Little Amigos after school creche;
- Derry City & Strabane District Council - Information, counselling & advice service, hardship grant;
- Department for Communities - funding for transport worker wages, senior manager wages and cost of living crisis intervention grant ;
- Communities fund - funding for the operation of Meals on Wheels Service.

The provision of existing services and facilities and continued employment opportunities is dependent on the continued support of the funders outlined above.

Plans for future periods

The trustees are satisfied with the performance of the charitable company during these difficult times. The future aims for The Resource Centre are:

- to sustain, improve and expand the activities outlined above, including the establishment of early evening daycare facility;
- maintain the financial viability of the Centre;
- ensure the Resource Centre is accessible to everyone, promoting a sense of belonging and creating an inclusive culture;
- secure additional funding for new projects;
- to co-operate with other bodies to develop programmes and provide additional facilities and services and
- further expand and develop the RCD building that will increase our range and capacity of services provided for our patrons.

The Trust continues to receive funding from Western Health & Social Care Trust, the Department for Communities and Derry City & Strabane District Council.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Report of the trustees
for the year ended 31 March 2024

Statement as to disclosure of information to auditors

We, the trustees of the charitable company, who held office at the date of approval of these financial statements, each confirm, as far as we are aware, that :

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Statement of trustees' responsibilities

The trustees (who are also directors of The Resource Centre Derry for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees wish to express their sincere thanks to staff, funders and volunteers for their dedication, which has enabled the Resource Centre to continue to remain open and to provide the services to the community when they were most needed.

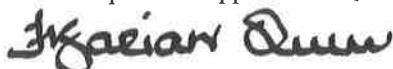
Auditors

A resolution proposing that McDaid McCullough Moore be reappointed as auditors of the charity will be put to the Annual General Meeting.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

This report was approved and authorised for issue by the Trustees on 29 May 2024 and signed below on its behalf.



M Quinn
Trustee

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Independent auditors' report to the members of
THE RESOURCE CENTRE DERRY

We have audited the charitable company financial statements of THE RESOURCE CENTRE DERRY for the year ended 31 March 2024 which comprise the statement of financial activities, the charitable company statement of financial position, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 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 financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company'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 trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

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 the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Based on our understanding of the company and the environment in which it operates, we identified that the principal risk was that of non compliance with laws and regulations relating to small charitable companies and we considered the extent to which non - compliance might have a material effect on the financial statements. We also considered laws and regulations that have a direct impact on the preparation of the financial statements such as charities SORPs, the Companies Act 2006 and income tax regulations.

Our risk approach was as follows:-

- we ensured the audit partner and audit team had appropriate knowledge and competence to identify and recognise non-compliance with applicable laws and regulations;
- using our knowledge and experience of the sector we identified, through discussions with trustees and management, laws and regulations applicable to the company;
- we concentrated on legislation we considered to have a direct impact on the company financial statements, including the reporting framework (FRS 102 in conformity with the requirements of the Companies Act 2006), direct and indirect taxation, health & safety and environmental legislation, data protection and employment law;
- we obtained an understanding of how the company is complying with these frameworks through enquiries with management and trustees as to the policies and procedures in these key areas and the controls in operation to reduce the opportunity for fraudulent transactions.

We also identified potential risks relating to receipt of cash, posting of journal entries and audit procedures performed to counteract this risk, included testing of material journal entries and discussions with management.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of irregularities as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

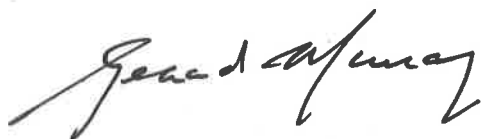
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

- conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Gerard Murray (Senior Statutory Auditor)
For and behalf of McDaid McCullough Moore
Chartered Accountants and
Statutory Auditor
28/32 Clarendon Street
Derry BT48 7HD

29 May 2024

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted revenue funds £	Restricted revenue funds £	Restricted capital funds £	2024 Total £	Unrestricted revenue funds £	Restricted revenue funds £	Restricted capital funds £	2023 Total £
Income									
Donations	2	3,900	-	-	3,900	3,320	-	-	3,320
Income from charitable activities	5	-	426,031	-	426,031	-	412,403	33,492	445,895
Other fundraising activities	3	304,735	-	-	304,735	296,443	-	-	296,443
Income from investments	4	7,413	-	-	7,413	2,655	-	-	2,655
Total income		316,048	426,031	-	742,079	302,418	412,403	33,492	748,313
Expenditure									
Expenditure on fundraising activities	6	154,875	-	-	154,875	152,745	-	-	152,745
Expenditure on charitable activities	7	170,525	426,064	19,612	616,201	209,922	412,331	24,586	646,839
Total expenditure		325,400	426,064	19,612	771,076	362,667	412,331	24,586	799,584
Net expenditure for the year		(9,352)	(33)	(19,612)	(28,997)	(60,249)	72	8,906	(51,271)
Total funds brought forward	21 -23	556,082	3,913	492,531	1,052,526	616,331	3,841	483,625	1,103,797
Total funds carried forward	21 -23	546,730	3,880	472,919	1,023,529	556,082	3,913	492,531	1,052,526

All income and expenditure derives from continuing activities

The notes on pages 16 to 28 form an integral part of these financial statements.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Company No. NI023358

Statement of financial position
as at 31 March 2024

	Notes	£	2024	£	2023	£
Fixed assets						
Tangible fixed assets	15		575,229		606,722	
Current assets						
Stock	16	1,250		532		
Debtors	17	70,271		101,172		
Bank and cash		424,823		436,191		
		<u>496,344</u>		<u>537,895</u>		
Creditors: amounts falling due within one year	19	(48,044)		(92,091)		
Net current assets			<u>448,300</u>		<u>445,804</u>	
Net assets			<u>1,023,529</u>		<u>1,052,526</u>	
Funds						
Unrestricted	21		546,730		556,082	
Restricted	22 - 23		476,799		496,444	
Total charity funds			<u>1,023,529</u>		<u>1,052,526</u>	

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The financial statements were approved and authorised by the board on 29 May 2024 and signed on its behalf by

M Quinn
Trustee

Maeve Quinn

J Doherty
Trustee

Josephine Doherty

The notes on pages 16 to 28 form an integral part of these financial statements.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Statement of cash flows

for the year ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net (outgoing) resources for the year		(28,997)	(51,271)
<i>Adjustments for:</i>			
Interest receivable		(7,413)	(2,655)
Depreciation and impairment etc.		31,493	33,133
<i>Changes in:</i>			
Stocks		(718)	752
Trade and other debtors		30,901	(26,728)
Trade and other creditors		(44,047)	31,141
Cash generated from operations		<u>(18,781)</u>	<u>(15,628)</u>
Interest received		7,413	2,655
Net cash from operating activities		<u>(11,368)</u>	<u>(12,973)</u>
Cash flows from investing activities			
Net purchase of tangible fixed assets		-	(35,664)
Net increase in cash and cash equivalents		<u>(11,368)</u>	<u>(48,637)</u>
Net increase in cash and cash equivalents		(11,368)	(48,637)
Cash and cash equivalents at 1 April 2023	18	436,191	484,828
Cash and cash equivalents at at 31 March 2024	18	<u>424,823</u>	<u>436,191</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

1. Accounting Policies

1.1. Accounting convention and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The Resource Centre Derry is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is Racecourse Road, Carnhill, Derry BT48 8BA.

The financial statements have been prepared under the historic cost convention and in compliance with and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainty exists. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

The principal factors underlying this judgement are

- the continued support of principal funders; and
- current financial performance.

1.2. Fund accounting

The funds of the charitable company consist of restricted funds and unrestricted funds.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3. Capital funds

Capital funds are restricted funds retained for the benefit of the charity as a capital fund.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

1.4. Income

Income is included in the statement of financial activities when the charity is entitled to the income, any performance conditions attached to the income have been met and the amount can be quantified with reasonable accuracy. Income is included in the financial statements inclusive of value added taxation. The following specific policies are applied to particular categories of income:

Capital grants are recognised in the year in which they are receivable and treated as restricted funds with depreciation on the relevant asset charged directly to the restricted fund in the statement of financial activities.

Revenue grants are recognised as income when receivable.

Income from fundraising trading activities is recognised when the services have been provided.

Income from investments is recognised when receivable.

1.5. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is included in the financial statements inclusive of value added taxation which cannot be recovered and is reported as part of the expenditure to which it relates. Expenditure is split between restricted and unrestricted expenditure. Unrestricted expenditure relate to the management and general administration of the charity and restricted expenditure is as set out in the letters of offer.

Expenditure on fundraising trading activities are costs incurred in operating the social centre and community shop.

Redundancy/termination payments are recognised when there is a legal obligation to make a payment, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include general management and administration costs and depreciation. Overhead support costs are apportioned on an income basis to projects.

1.6. Donated goods and services

The value of services provided free by volunteers and goods donated are not included in the financial statements. Volunteers provide services in all areas of the Centre operations including delivering Meals on Wheels and Daycare.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Notes to the financial statements for the year ended 31 March 2024

1.7. Tangible fixed assets and depreciation

Tangible fixed assets with a life expectancy of greater than one year, are stated initially at cost and subsequently at cost less accumulated depreciation and impairment losses.

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:

Buildings	-	2% - 20% straight line
Plant and machinery	-	10% straight line
Fixtures, fittings and equipment	-	25% straight line
Motor vehicles	-	20% straight line

Land is not depreciated.

1.8. Impairment of assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are reviewed for possible reversal at each reporting date.

1.9. Stock

Stock is valued at the lower of cost and net realisable value on a first in first out basis. Net realisable value is based on actual or estimated selling price less further costs expected to be incurred to completion and disposal.

1.10. Defined contribution pension schemes

The pension costs charged in the financial statements represent contributions to a defined contribution scheme. The assets of the scheme are held separately from the charitable company.

The amounts charged to the Statement of Financial Activities represents contributions payable by the charity during the year.

1.11. Debtors and creditors receivable/payable within one year

Debtors & prepayments are recognised at the settlement amount due after any trade discount.

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in a payment to a third party and the amount can be reliably estimated.

1.12. Financial instruments

A financial asset or liability is recognised only when the company becomes a party to the contractual provisions of the arrangement.

1.13. Judgements and key sources of uncertainty

In applying company accounting policies, the Trustees are required to make judgements and estimates on an ongoing basis about the carrying value of company assets and liabilities. If revision is required, the revision is recognised in that period together with future periods if necessary.

The depreciation charge in respect of tangible fixed assets is based on the estimated useful life of each group of assets. Revision of estimated useful life of each grouping will affect the estimates charged in the Statement of Financial Activities.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

2. Donations

	Unrestricted funds £	2024 Total £	2023 Total £
Donations	3,900	3,900	3,320
	<u>3,900</u>	<u>3,900</u>	<u>3,320</u>

3. Other fundraising activities

	Unrestricted funds £	2024 Total £	2023 Total £
Income from:			
Surestart	61,748	61,748	57,694
Other	131,903	131,903	141,009
Social centre	100,673	100,673	80,511
Rent	10,411	10,411	17,229
	<u>304,735</u>	<u>304,735</u>	<u>296,443</u>

4. Income from investments

	Unrestricted funds £	2024 Total £	2023 Total £
Bank interest receivable	7,413	7,413	2,655
	<u>7,413</u>	<u>7,413</u>	<u>2,655</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

5. Income from charitable activities

	Restricted funds £	2024 Total £	2023 Total £
WHSCT- Carers support	15,574	15,574	15,041
Derry City & Strabane D. C- Advice Services	114,920	114,920	123,570
WHSCT - Daycare	99,233	99,233	95,840
Dept. for Communities - Drivers	44,770	44,770	47,924
Dept. for Communities - Senior managers	34,411	34,411	36,506
WHSCT - Meals on wheels	12,511	12,511	13,616
WHSCT - Little Amigos	28,987	28,987	28,560
WHSCT - SRP	-	-	12,579
Community fund	69,805	69,805	68,439
Other restricted grants	5,820	5,820	3,820
	<u>426,031</u>	<u>426,031</u>	<u>445,895</u>

6. Expenditure on fundraising activities

	Unrestricted funds £	2024 Total £	2023 Total £
Costs for:			
Social centre	117,906	117,906	70,429
Community shop	36,969	36,969	82,316
	<u>154,875</u>	<u>154,875</u>	<u>152,745</u>

7. Costs of charitable activities - by fund

	Unrestricted funds £	Restricted funds £	Capital Restricted funds £	2024 Total £	2023 Total £
WHSCT Day Centre/Meals on wheels	23,180	111,744	-	134,924	148,658
Dept. for Communities - Drivers	7,195	44,770	-	51,965	65,559
Derry City Council/Advice NI - Advice Services	18,562	114,920	-	133,482	157,601
WHSCT- Carers support	4,413	15,574	-	19,987	20,532
Dept. for Communities-Senior manager	5,530	34,411	-	39,941	65,095
WHSCT - Little Amigos	4,557	24,463	-	29,020	28,488
Other	107,088	80,182	19,612	206,882	160,906
	<u>170,525</u>	<u>426,064</u>	<u>19,612</u>	<u>616,201</u>	<u>646,839</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

8. Auditors' remuneration

	2024	2023
	£	£
Auditors' remuneration - audit of the financial statements	<u>6,200</u>	<u>6,100</u>
Auditors' remuneration - other fees:		
- Non audit services	<u>2,368</u>	<u>3,186</u>

9. Analysis of support/administration costs

	2024	2023
	£	£
Staff costs	39,092	51,654
Rates, heat & light	5,500	3,934
Repairs and maintenance	4,459	25,018
Insurance	2,967	3,939
Cleaning	-	1,586
Motor and travelling costs	-	10,193
Auditors' remuneration (Governance cost)	6,200	6,100
Legal and professional fees (Governance cost)	6,941	34,669
General expenses	1,528	1,398
Telephone	3,692	2,645
Printing, postage, stationery & advertising	4,272	4,155
Depreciation and impairment etc	31,493	33,134
Bank charges	2,067	1,978
	<u>108,211</u>	<u>180,403</u>

Allocation of support costs to projects

	£	£
Daycare/Social centre	34,937	52,695
Welfare rights	18,468	33,223
Community fund	11,217	9,694
Carers support	2,503	4,172
Drivers	7,194	13,293
Manager	5,530	10,126
Shop donations	13,173	24,480
Other	15,189	32,720
	<u>108,211</u>	<u>180,403</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

10. Net incoming resources for the year

	2024	2023
	£	£
Depreciation	31,493	33,134

11. Employees

Employment costs	2024	2023
	£	£
Wages and salaries	518,365	515,532
Employers national insurance	31,368	34,953
Pension costs	12,275	11,621
	<u>562,008</u>	<u>562,106</u>

No employee received emoluments of more than £60,000 (2023 : None).

Number of employees

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

	2024	2023
	Number	Number
Project related wages	24	22
Administrative wages	5	5
	<u>29</u>	<u>27</u>
Employee status		
Full time	13	11
Part time	16	16
	<u>29</u>	<u>27</u>

Trustees expenses & remuneration

The trustees were not paid during the year for their services.

The trustees were not paid or reimbursed for expenses during the year.

12. Key management personnel remuneration

The key management personnel of the company are listed on page 2. Total remuneration for the year ended 31 March 2024 of key management personnel was £151,003 (31 March 2023 : £156,412).

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

13. Pension costs

The company operates a defined contribution pension scheme in respect of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to

	2024 £	2023 £
Pension charge	<u>12,275</u>	<u>11,621</u>

14. Taxation

The Resource Centre Derry is a charitable company for tax purposes and is exempt from corporation tax on its charitable activities. Accordingly, there is no taxation charge in these accounts.

15. Tangible fixed assets	Freehold land and buildings £	Plant and machinery £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost					
At 1 April 2023	892,161	23,274	178,421	80,564	1,174,420
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2024	<u>892,161</u>	<u>23,274</u>	<u>178,421</u>	<u>80,564</u>	<u>1,174,420</u>
Depreciation					
At 1 April 2023	331,943	23,274	176,741	35,740	567,698
Charge for the year	14,472	-	908	16,113	31,493
At 31 March 2024	<u>346,415</u>	<u>23,274</u>	<u>177,649</u>	<u>51,853</u>	<u>599,191</u>
Net book values					
At 31 March 2024	<u>545,746</u>	<u>-</u>	<u>772</u>	<u>28,711</u>	<u>575,229</u>
At 31 March 2023	<u>560,218</u>	<u>-</u>	<u>1,680</u>	<u>44,824</u>	<u>606,722</u>

Depreciable assets included in land and buildings at 31 March 2024 was £880,161.

16. Stocks

	2024 £	2023 £
Stocks	<u>1,250</u>	<u>532</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

17. Debtors

	2024	2023
	£	£
Grant debtors	35,086	39,764
Trade debtors	17,247	23,660
Other debtors and prepayments	17,938	37,748
	<u>70,271</u>	<u>101,172</u>

18. Cash and cash equivalents

	2024	2023
	£	£
Cash at bank and in hand	<u>424,823</u>	<u>436,191</u>

Cash and cash equivalents comprise cash at bank and in hand and cash on short term deposit.

19. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors & accruals	42,339	87,944
Taxes and social security creditors	5,705	4,147
	<u>48,044</u>	<u>92,091</u>

20. Analysis of net assets between funds

	Unrestricted funds	Restricted income funds	Restricted capital funds	Total funds
	£	£	£	£
Fund balances at 31 March 2024 as represented by:				
Tangible fixed assets	102,310	-	472,919	575,229
Current assets	492,464	3,880	-	496,344
Current liabilities	(48,044)	-	-	(48,044)
	<u>546,730</u>	<u>3,880</u>	<u>472,919</u>	<u>1,023,529</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

21. Unrestricted funds

	01 April 2023	Income	Expenditure	31 March 2024
	£	£	£	£
General Reserve	<u>556,082</u>	<u>316,048</u>	<u>(325,400)</u>	<u>546,730</u>

Purposes of unrestricted funds

Unrestricted funds are funds that are utilized at the discretion of the trustees in furtherance of the objects of the charity. Included in unrestricted funds are donations, income from rent and management, social centre and community shop income, investment income and sundry one off unrestricted grants.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

22. Restricted funds

	01 April 2023 £	Income £	Expenditure £	31 March 2024 £
WHSCCT - Little Amigos	3,913	28,987	(29,020)	3,880
Communities fund	-	69,805	(69,805)	-
WHSCCT-Daycare	-	99,233	(99,233)	-
DC & SDC	-	114,920	(114,920)	-
WHSCCT - Carers support	-	15,574	(15,574)	-
Dept. for Communities	-	80,681	(80,681)	-
WHSCCT - Meals on wheels	-	12,511	(12,511)	-
Other restricted grants	-	4,320	(4,320)	-
	<u>3,913</u>	<u>426,031</u>	<u>(426,064)</u>	<u>3,880</u>

Purposes of restricted funds

The aim of the Little Amigos programme is to provide an after school playgroup.

Income from the Communities fund, both operating income and capital, is provided for the the running of the Meals and Wheels Service.

Income from Western Health and Social Care Trust helps provides a fully regulated daycare facility at the centre. The qualified staff provide a range of services for those with dementia, physical and health issues. This service facilitates independent living and helps ease pressure on carers.

Income from Derry City & Strabane District Council are utilised to provide the welfare rights information and tribunal advice service. Advice is provided on social security and housing benefits, employment rights and other issues as they arise such as reforms to the welfare rights system.

The aim of the WHSCCT Sitting Service fund is to facilitate the provision of a respite service at home for carers in the community.

Income from the Department for Communities funds salaries for a senior manager and three transport drivers who provide deliveries for all centre users including Meals on Wheels, Community Shop deliveries and day trips. The Department also provided a cost of living crisis grant during the year.

The aim of the meals on wheels program is to provide hot nutritional meals to those in need or give respite to those caring for loved ones who cannot travel to the centre at Carnhill. The service ensures a friendly face visits daily and helps reduce the isolation of the most vulnerable members of our society.

Other sundry restricted funds are received by the Resource Centre to be utilised for specific purposes as outlined in the Letters of Offer.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

23. Restricted capital funds	At	Expenditure	At
	01 April		31 March
	2023		2024
	£	£	£
Sundry restricted funds	81,539	(3,624)	77,915
St Brigids Parish Hall renovation grant	298,519	(7,250)	291,269
Resource Centre refurbishment grant	85,680	(2,040)	83,640
Communities fund- Electric vehicle	26,793	(6,698)	20,095
	<u>492,531</u>	<u>(19,612)</u>	<u>472,919</u>

Purposes of capital funds

Sundry restricted funds represent income received from funders for purchase of specific fixed assets to facilitate the operations of the day centre. The fund balances are reduced by the amount of depreciation charged.

Income received from the Department for Communities represents grant income for the renovation of St Brigids Parish Hall. The fund balance is reduced by the amount of depreciation charged.

Income received from Northside Development Trust represents grant income for the renovation of the main RCD building at Carnhill. The fund balance is reduced by the amount of depreciation charged.

Income received from Communities fund for purchase of an electric van. The fund balance is reduced by the amount of depreciation charged.

24. Analysis of changes in net funds

	Opening	Cash	Closing
	balance	flows	balance
	£	£	£
Cash at bank and in hand	436,191	(11,368)	424,823
Net funds	<u>436,191</u>	<u>(11,368)</u>	<u>424,823</u>

25. Contingent liabilities

Capital grants could be repayable in certain circumstances as laid out in the Letter of Offer.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

26. Related party transactions

Several trustees of The Resource Centre Derry are also directors of 4RS Recycling C.I.C. Net transactions with 4RS Recycling C.I.C during the year was £46,149 (2023 - £47,258). At 31 March 2024 4RS Recycling C.I.C owed the Resource Centre Derry £5,131 (2023 - £9,482).

Transactions with Shantallow Community Support Partnership, a partnership between The Resource Centre Derry and WHSCT during the year was £61,748 (2023 - £57,694). At the balance sheet date Shantallow Community Support Partnership owed The Resource Centre £2,116 (2023 - £4,230).

Trustees Marian Quinn, Josephine Doherty and Jackie Nixon are also directors of St. Bridgets Community Bingo Limited. Transactions with St. Bridgets Community Bingo Limited during the year was £0 (2023 - £0). At the balance sheet date £8,258 (2023 - £8,258) was owed to the Resource Centre.

27. Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainty exist. The trustees have considered the level of funds and the expected level of income and expenditure for twelve months from authorising these financial statements.

28. Company limited by guarantee

The company is limited by guarantee not having a share capital.

Every member of the company undertakes to contribute to the assets / liabilities of the company in the event of the same being wound up while he/she is a member, or within one year after he/she ceases to be a member, for payments of the debts and liabilities of the company contracted before he/she ceases to be a member, and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories amongst themselves, such amount as may be required not exceeding one pound.

The Resource Centre Derry

Northern Ireland - Charity number 104471

Annual return

Charity number: NIC104471
Company number: NI023358

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 March 2024

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

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THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Legal and administrative information

HMRC Charity number XR175222

Charity Number NIC104471

Company registration number NI023358

Business address Racecourse Road
Carnhill
Derry BT48 8BA

Registered office Racecourse Road
Carnhill
Derry BT48 8BA

Trustees

M Quinn (Chairperson)	
J Nixon (Secretary)	Resigned 30 November 2023
J Doherty	
R Walsh	
Fr. MF McCaughey	Resigned 18 September 2023
M Hamilton	Resigned 10 May 2023
C McCaughan	
M McPhillips	Resigned 28 June 2023
C Doherty (Treasurer)	Resigned 15 May 2023
K McColgan	
H Boyle (Secretary)	Appointed 15 May 2023
Fr S O'Donnell	Appointed 27 September 2023
P Cassidy	Appointed 10 October 2023

Key management personnel

Registered care manager	H Doherty
Welfare rights manager	J McKinney
Finance manager	L Watson
Responsible person for Daycare/CEO	P McCarron

Auditors McDaid McCullough Moore
28/32 Clarendon Street
Derry BT48 7HD

Bankers Allied Irish Bank
Meadowbank
Strand Road
Derry BT48 7TN

Solicitors Mark McFeely
Brendan Kearney & Co
4 Clarendon Street
Derry BT48 7EX

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees for the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024. The trustees who served during the year and up to the date of this report are set out on page 2. This report is prepared in accordance with Accounting and Reporting by Charities: Statement Of Recognised Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019).

The trustees appreciate the support provided by our funders and the dedication of our staff, in this difficult year.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee not having a share capital (company registration number NI023358). It is recognised as a charity by HM Revenue and Customs (registration number XR175222) and was registered as a charity by the NI Charities Commission in February 2016 (registration number NIC104471). The Trusts governing document is its Memorandum and Articles of Association dated 15 December 1989.

Organisational structure

The charitable company is managed by the trustees. Trustees are chosen based on their skills and professional backgrounds so as to ensure a wide range of experience is represented on the Board. Trustees meet monthly to review performance, determine strategies, assess risk and plan future policies.

The trust is managed daily by a chief executive, care manager, welfare rights manager, finance manager and senior employees. The senior employees report daily to the chief executive and the various managers ensuring the smooth operation of the Centre. The senior management are responsible for ensuring that the employees and the Centre complies with all relevant regulations including food hygiene, health & safety, health information and quality authority regulations (HIQA) and general data protection regulations. Training and professional development courses are provided for all staff.

The Resource Centre is an equal opportunities employer committed to positive policies on recruitment, training and career development for staff members (and potential staff members) regardless of marital status, religion, colour, race, ethnic origin or disability. The Resource Centre also accommodates patrons with disabilities by providing easily accessible entry and exit.

Appointment and training of trustees

New trustees are nominated by current trustees and from nominations proposed by Derry City & Strabane District Council. Induction and training of new trustees is provided by existing trustees and employees. Most trustees due to their experience and backgrounds are already familiar with the work of the Resource Centre.

Principal risks and uncertainties

The management has conducted its own review of the major risks to which the company is exposed and systems have been established to mitigate those risks. The trustees continually monitor their exposure to financial risk. Given the size of the company, the trustees have not delegated the responsibility of monitoring financial risk to a sub committee. The policies set by the trustees are implemented by department managers and the finance department.

THE RESOURCE CENTRE DERRY

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Report of the trustees for the year ended 31 March 2024

The financial viability and sustainability of the Resource Centre is a major risk recognised. The trustees continually strive to source additional or new funding to enhance the facilities and services available at the centre. Diversification of activities to place less reliance on public funding is sought and has been achieved by generating income from the Community Shop, the Community Cafe, St Brigids Centre and private daycare.

Business and financial risk is managed by ensuring appropriate staff, with the necessary experience, are in place and budgets and forecasts prepared and reported on monthly. The reporting network makes use of IT systems which includes Microsoft Excel/Word, Evide and Sage software packages which are continuously updated and maintained.

Recruitment & retention of staff is a concern that has come to light in the current economic climate. RCD is working with funders and other stakeholders to ensure there is increased sustained investment in this area to ensure services provided are not diminished.

The Resource Centres' principal financial assets includes cash, grant debtors and trade creditors. Associated risks include credit risk and liquidity risk. To minimize credit risk the trustees have implemented policies that require appropriate credit checks on potential customers before transactions take place. To minimize liquidity risk material purchases are carefully planned to ensure appropriate cash flows exist to meet operational costs.

Internal risks are minimised by the implementation of controls and procedures for authorisation of all transactions.

Pay Policy for Key Management Personnel

The trustees consider the department managers and senior staff as the key management personnel of the charity responsible for operating The Resource Centre. The trustees receive no remuneration and were not reimbursed for expenses during the year. The pay of senior staff is set by the trustees and reviewed annually and is normally increased by inflation. The trustees benchmark in setting salaries is based on the salaries of other key management personnel in similar comparable organisations.

Volunteers

The charitable company is grateful for the efforts of its 27 different volunteers who are involved in various activities including collection and distribution of meals (meals on wheels), helping in the community shop and general help in the kitchen and social centre.

Related parties

The Resource Centre works closely with Shantallow Community Support Partnership (a partnership between The Resource Centre and WHSCT) and 4RS Recycling C.I.C., a recycling and training company, in meeting its aims and objectives.

Objectives and activities

Charitable objects and public interest

The principal objective of the charitable company is to operate a day centre for the benefit of the public. The Trustees considered guidance from the Charity Commission for Northern Ireland in relation to public benefit statement. The Trust/charitable company was established to provide public benefit by undertaking voluntary work in education, social services and similar activities.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees for the year ended 31 March 2024

The aims of the organisation are :-

1. To provide an effective and efficient range of services that meet the needs of the patrons of the centre, particularly the elderly, people with disabilities, long term unemployed and lone parents:
2. To provide employment and volunteering opportunities, which helps to regenerate the area economically and enhances self confidence: and
3. To act as both vehicle and stimulus for community enterprise.

To achieve this objective The Resource Centre Derry provides daycare facilities, counselling, advice and information services, educational courses, training facilities, meals on wheels, a community shop and cafe together with transport services and a social centre for the community. The general public, male and female, young and old have access to a wide range of facilities, advice and information.

Public benefit

How our activities deliver public benefit

Our main activities are set out below. All our charitable activities are undertaken to further our aims of providing public benefit.

Day centre and related facilities

The main objective of the charity is the provision of a social centre. RCD operates the centre with the support and funding from The Western Health and Social Care Trust. The patrons, including those with dementia and complex needs, are offered a safe and stimulating environment, social inclusion thereby improving mental health and a range of activities promoting independence and well being. Patrons at the centre are offered a varied and balanced diet with alternatives for those with special dietary requirements. The centre also operates a self-referral service so that members of the community can avail of Daycare without the requirement of a WHSCT referral. In addition, the Carers support service offers respite and additional support for family and relatives who work as full time carers. The Centre continuously provides a valuable social amenity to the area and uses local volunteers in all aspects of its daily business.

Funding from the Department for Communities ensures employment for three drivers, who transport the patrons to and from the Centre and for a care manager, who looks after their needs whilst at the Centre. The Centre management also provides transport for excursions and day trips.

The Community Cafe

RCD continues to operate The Community Cafe. The objective of the community cafe is to make healthy, sustainable food, affordable and accessible to everyone, reducing food poverty, whilst also promoting social interaction and community awareness. With the current cost of living crisis, the cafe relies on Fareshare/local businesses for food donations ensuring costs are kept to a minimum.

Counselling and advice service

The centre, with funding from Derry City & Strabane District Council, provides a free and confidential counselling and advice service on issues such as welfare benefits (PIP, ESA, state pension, attendance allowance, universal credit), housing, employment and workplace issues and availability of various benefits. Liaising with statutory and voluntary agencies including social workers & health visitors, the service helps to ensure positive outcomes for clients, promoting financial independence, boosting the local economy and helps to change peoples lives for the better.

Meals on wheels

The centre, through the Western Health and Social Care Trust and the British Red Cross provides meals across the locality, including increasing delivery area to incorporate the Waterside, ensuring that the most vulnerable within our society are provided with the necessary nutritional support to protect them against food insecurity. Meals are clearly labelled with specific dietary requirements ensuring the well-being of the service users. The Meals on wheels drivers provide an important social contact and also monitor user's wellbeing, health and safety.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees for the year ended 31 March 2024

Other services

RCD operates a community shop where donated goods from the public are recycled and the shop acts as a social hub for the community. In the current challenging cost of living crisis additional services have been provided such as distribution of Fareshare food parcels, provision of food hampers vouchers and the sale of reasonably priced furniture, clothing and toys.

The RCD building and St Brigids Hall provides low cost rental and catering facilities for the community and is used by a variety of groups such as Weight Watchers, playgroups, St Johns Ambulance and dance classes.

Little Amigos

The centre also provides an after school playgroup to enhance and further the development of children in the locality.

General

The Resource Centre has successfully operated in the area for almost fifty years. It has continuously generated income from its own fundraising and from supporting other initiatives such as 4Rs Recycling and Surestart. It continues to provide training and employment for the area and is a focal point of the community in Carnhill. In these difficult times, the Resource Centre Derry continues to provide an invaluable service to the local community that now also includes a community newsletter and bakery.

The trustees believe they are therefore meeting the public benefit test by increasing the accessibility of the centre to everyone in the locality from the young to the elderly and all patrons of the centre by provision of the facilities and services outlined.

Achievements and Performance

During the year the principal objective of providing public benefit was advanced by the provision of a day centre and ancillary activities for the locality. Capacity and services are gradually returning to pre-Covid levels and RCD continues to provide in-house and external services. Meals on wheels has expanded its geographical region and the daycare service has increased to cover private referrals with the possible future expansion to cover early evenings.

Specific achievements during the year included provision of facilities for children using the Little Amigos after school programme and 473 children/parents places provided via the various Surestart programmes. There were 43 different daycare patrons during the year, benefitting from the RCD facilities. The meals on wheels service catered for 368 different users, delivering 20,767 hot meals to vulnerable persons. Meals on wheels delivery locations now extends as far as New Buildings & Eglinton. The Resource Centre also distributed 168 food & meat vouchers & hampers and helped 35 users under the Hardship Free Meals Scheme. The Welfare Rights service had 1,764 consultations and provided valuable training on changes to the welfare system. Total footfall at the centre was 4,221 averaging 352 per month, including attending training courses, hall hire and various meetings.

Financial review

The Resource Centre, similar to other charitable organisations, are experiencing reductions in funding and an increase in running costs and it is essential that we continuously monitor expenditure and operate economically whilst maintaining an efficient and effective service. Income for the year was £742,079 (2023 - £748,313), a decrease of £6,234. Expenditure for the year was £771,076 (2023 - £799,584) a decrease of £28,508. A detailed analysis of income and expenditure is provided in notes 2 to 7 of the financial statements. The resulting deficit at 31 March was £28,997 (2023 - £51,271). Net assets at the balance sheet date were £1,023,529 (2023 - £1,052,526). The trustees are satisfied with the performance and results of the charitable company during the year.

Annual funding for core services provided by the Resource Centre from Western Health & Social Care Trust, the Department for Communities and Derry City & Strabane District Council continues to be vital to the operation of the facility.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees for the year ended 31 March 2024

Reserves

The Trustees have examined the charity's requirements for reserves taking into account the risks that the Trust has recognised. The reserve requirement is estimated to be at least six months of expenditure. Currently annual revenue expenditure of the Resource Centre is approximately £770,000 equating to monthly expenditure of approximately £64,000. Unrestricted reserves at 31 March 2024 were £546,730.

Restricted reserves at the balance sheet date amount to £476,799 and have arisen principally as a result of the renovation of St. Brigids Parish Centre and the refurbishment of the main RCD building.

Investments and investment policy

The Memorandum and Articles of Association authorises the Trustees to make investments. Balance sheet investments represent low risk bank deposits.

Principal funding sources:

The principal funding sources of the Centre during the year includes

- Western Health & Social Care Trust - funding for the operation of the Day Centre, Meals on Wheels service, Carers Support Service and Little Amigos after school creche;
- Derry City & Strabane District Council - Information, counselling & advice service, hardship grant;
- Department for Communities - funding for transport worker wages, senior manager wages and cost of living crisis intervention grant ;
- Communities fund - funding for the operation of Meals on Wheels Service.

The provision of existing services and facilities and continued employment opportunities is dependent on the continued support of the funders outlined above.

Plans for future periods

The trustees are satisfied with the performance of the charitable company during these difficult times. The future aims for The Resource Centre are:

- to sustain, improve and expand the activities outlined above, including the establishment of early evening daycare facility;
- maintain the financial viability of the Centre;
- ensure the Resource Centre is accessible to everyone, promoting a sense of belonging and creating an inclusive culture;
- secure additional funding for new projects;
- to co-operate with other bodies to develop programmes and provide additional facilities and services and
- further expand and develop the RCD building that will increase our range and capacity of services provided for our patrons.

The Trust continues to receive funding from Western Health & Social Care Trust, the Department for Communities and Derry City & Strabane District Council.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Report of the trustees
for the year ended 31 March 2024

Statement as to disclosure of information to auditors

We, the trustees of the charitable company, who held office at the date of approval of these financial statements, each confirm, as far as we are aware, that :

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Statement of trustees' responsibilities

The trustees (who are also directors of The Resource Centre Derry for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees wish to express their sincere thanks to staff, funders and volunteers for their dedication, which has enabled the Resource Centre to continue to remain open and to provide the services to the community when they were most needed.

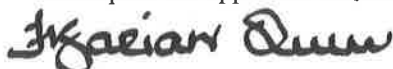
Auditors

A resolution proposing that McDaid McCullough Moore be reappointed as auditors of the charity will be put to the Annual General Meeting.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

This report was approved and authorised for issue by the Trustees on 29 May 2024 and signed below on its behalf.



M Quinn
Trustee

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Independent auditors' report to the members of
THE RESOURCE CENTRE DERRY

We have audited the charitable company financial statements of THE RESOURCE CENTRE DERRY for the year ended 31 March 2024 which comprise the statement of financial activities, the charitable company statement of financial position, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 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 financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company'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 trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

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 the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Based on our understanding of the company and the environment in which it operates, we identified that the principal risk was that of non compliance with laws and regulations relating to small charitable companies and we considered the extent to which non - compliance might have a material effect on the financial statements. We also considered laws and regulations that have a direct impact on the preparation of the financial statements such as charities SORPs, the Companies Act 2006 and income tax regulations.

Our risk approach was as follows:-

- we ensured the audit partner and audit team had appropriate knowledge and competence to identify and recognise non-compliance with applicable laws and regulations;
- using our knowledge and experience of the sector we identified, through discussions with trustees and management, laws and regulations applicable to the company;
- we concentrated on legislation we considered to have a direct impact on the company financial statements, including the reporting framework (FRS 102 in conformity with the requirements of the Companies Act 2006), direct and indirect taxation, health & safety and environmental legislation, data protection and employment law;
- we obtained an understanding of how the company is complying with these frameworks through enquiries with management and trustees as to the policies and procedures in these key areas and the controls in operation to reduce the opportunity for fraudulent transactions.

We also identified potential risks relating to receipt of cash, posting of journal entries and audit procedures performed to counteract this risk, included testing of material journal entries and discussions with management.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of irregularities as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

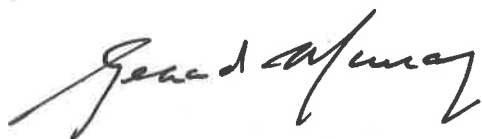
THE RESOURCE CENTRE DERRY

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- conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Gerard Murray (Senior Statutory Auditor)
For and behalf of McDaid McCullough Moore
Chartered Accountants and
Statutory Auditor
28/32 Clarendon Street
Derry BT48 7HD

29 May 2024

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted revenue funds £	Restricted revenue funds £	Restricted capital funds £	2024 Total £	Unrestricted revenue funds £	Restricted revenue funds £	Restricted capital funds £	2023 Total £
Income									
Donations	2	3,900	-	-	3,900	3,320	-	-	3,320
Income from charitable activities	5	-	426,031	-	426,031	-	412,403	33,492	445,895
Other fundraising activities	3	304,735	-	-	304,735	296,443	-	-	296,443
Income from investments	4	7,413	-	-	7,413	2,655	-	-	2,655
Total income		316,048	426,031	-	742,079	302,418	412,403	33,492	748,313
Expenditure									
Expenditure on fundraising activities	6	154,875	-	-	154,875	152,745	-	-	152,745
Expenditure on charitable activities	7	170,525	426,064	19,612	616,201	209,922	412,331	24,586	646,839
Total expenditure		325,400	426,064	19,612	771,076	362,667	412,331	24,586	799,584
Net expenditure for the year		(9,352)	(33)	(19,612)	(28,997)	(60,249)	72	8,906	(51,271)
Total funds brought forward	21 -23	556,082	3,913	492,531	1,052,526	616,331	3,841	483,625	1,103,797
Total funds carried forward	21 -23	546,730	3,880	472,919	1,023,529	556,082	3,913	492,531	1,052,526

All income and expenditure derives from continuing activities

The notes on pages 16 to 28 form an integral part of these financial statements.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Company No. NI023358

Statement of financial position
as at 31 March 2024

	Notes	£	2024	£	2023	£
Fixed assets						
Tangible fixed assets	15		575,229		606,722	
Current assets						
Stock	16	1,250		532		
Debtors	17	70,271		101,172		
Bank and cash		424,823		436,191		
		<u>496,344</u>		<u>537,895</u>		
Creditors: amounts falling due within one year	19	(48,044)		(92,091)		
Net current assets			<u>448,300</u>		<u>445,804</u>	
Net assets			<u>1,023,529</u>		<u>1,052,526</u>	
Funds						
Unrestricted	21		546,730		556,082	
Restricted	22 - 23		476,799		496,444	
Total charity funds			<u>1,023,529</u>		<u>1,052,526</u>	

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The financial statements were approved and authorised by the board on 29 May 2024 and signed on its behalf by

M Quinn
Trustee

Maeve Quinn

J Doherty
Trustee

Josephine Doherty

The notes on pages 16 to 28 form an integral part of these financial statements.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Statement of cash flows

for the year ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net (outgoing) resources for the year		(28,997)	(51,271)
<i>Adjustments for:</i>			
Interest receivable		(7,413)	(2,655)
Depreciation and impairment etc.		31,493	33,133
<i>Changes in:</i>			
Stocks		(718)	752
Trade and other debtors		30,901	(26,728)
Trade and other creditors		(44,047)	31,141
Cash generated from operations		<u>(18,781)</u>	<u>(15,628)</u>
Interest received		7,413	2,655
Net cash from operating activities		<u>(11,368)</u>	<u>(12,973)</u>
Cash flows from investing activities			
Net purchase of tangible fixed assets		-	(35,664)
Net increase in cash and cash equivalents		<u>(11,368)</u>	<u>(48,637)</u>
Net increase in cash and cash equivalents		(11,368)	(48,637)
Cash and cash equivalents at 1 April 2023	18	<u>436,191</u>	<u>484,828</u>
Cash and cash equivalents at at 31 March 2024	18	<u><u>424,823</u></u>	<u><u>436,191</u></u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

1. Accounting Policies

1.1. Accounting convention and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The Resource Centre Derry is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is Racecourse Road, Carnhill, Derry BT48 8BA.

The financial statements have been prepared under the historic cost convention and in compliance with and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainty exists. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

The principal factors underlying this judgement are

- the continued support of principal funders; and
- current financial performance.

1.2. Fund accounting

The funds of the charitable company consist of restricted funds and unrestricted funds.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3. Capital funds

Capital funds are restricted funds retained for the benefit of the charity as a capital fund.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

1.4. Income

Income is included in the statement of financial activities when the charity is entitled to the income, any performance conditions attached to the income have been met and the amount can be quantified with reasonable accuracy. Income is included in the financial statements inclusive of value added taxation. The following specific policies are applied to particular categories of income:

Capital grants are recognised in the year in which they are receivable and treated as restricted funds with depreciation on the relevant asset charged directly to the restricted fund in the statement of financial activities.

Revenue grants are recognised as income when receivable.

Income from fundraising trading activities is recognised when the services have been provided.

Income from investments is recognised when receivable.

1.5. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is included in the financial statements inclusive of value added taxation which cannot be recovered and is reported as part of the expenditure to which it relates. Expenditure is split between restricted and unrestricted expenditure. Unrestricted expenditure relate to the management and general administration of the charity and restricted expenditure is as set out in the letters of offer.

Expenditure on fundraising trading activities are costs incurred in operating the social centre and community shop.

Redundancy/termination payments are recognised when there is a legal obligation to make a payment, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include general management and administration costs and depreciation. Overhead support costs are apportioned on an income basis to projects.

1.6. Donated goods and services

The value of services provided free by volunteers and goods donated are not included in the financial statements. Volunteers provide services in all areas of the Centre operations including delivering Meals on Wheels and Daycare.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Notes to the financial statements for the year ended 31 March 2024

1.7. Tangible fixed assets and depreciation

Tangible fixed assets with a life expectancy of greater than one year, are stated initially at cost and subsequently at cost less accumulated depreciation and impairment losses.

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:

Buildings	-	2% - 20% straight line
Plant and machinery	-	10% straight line
Fixtures, fittings and equipment	-	25% straight line
Motor vehicles	-	20% straight line

Land is not depreciated.

1.8. Impairment of assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are reviewed for possible reversal at each reporting date.

1.9. Stock

Stock is valued at the lower of cost and net realisable value on a first in first out basis. Net realisable value is based on actual or estimated selling price less further costs expected to be incurred to completion and disposal.

1.10. Defined contribution pension schemes

The pension costs charged in the financial statements represent contributions to a defined contribution scheme. The assets of the scheme are held separately from the charitable company.

The amounts charged to the Statement of Financial Activities represents contributions payable by the charity during the year.

1.11. Debtors and creditors receivable/payable within one year

Debtors & prepayments are recognised at the settlement amount due after any trade discount.

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in a payment to a third party and the amount can be reliably estimated.

1.12. Financial instruments

A financial asset or liability is recognised only when the company becomes a party to the contractual provisions of the arrangement.

1.13. Judgements and key sources of uncertainty

In applying company accounting policies, the Trustees are required to make judgements and estimates on an ongoing basis about the carrying value of company assets and liabilities. If revision is required, the revision is recognised in that period together with future periods if necessary.

The depreciation charge in respect of tangible fixed assets is based on the estimated useful life of each group of assets. Revision of estimated useful life of each grouping will affect the estimates charged in the Statement of Financial Activities.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

2. Donations

	Unrestricted funds £	2024 Total £	2023 Total £
Donations	3,900	3,900	3,320
	<u>3,900</u>	<u>3,900</u>	<u>3,320</u>

3. Other fundraising activities

	Unrestricted funds £	2024 Total £	2023 Total £
Income from:			
Surestart	61,748	61,748	57,694
Other	131,903	131,903	141,009
Social centre	100,673	100,673	80,511
Rent	10,411	10,411	17,229
	<u>304,735</u>	<u>304,735</u>	<u>296,443</u>

4. Income from investments

	Unrestricted funds £	2024 Total £	2023 Total £
Bank interest receivable	7,413	7,413	2,655
	<u>7,413</u>	<u>7,413</u>	<u>2,655</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

5. Income from charitable activities

	Restricted funds	2024 Total	2023 Total
	£	£	£
WHSCT- Carers support	15,574	15,574	15,041
Derry City & Strabane D. C- Advice Services	114,920	114,920	123,570
WHSCT - Daycare	99,233	99,233	95,840
Dept. for Communities - Drivers	44,770	44,770	47,924
Dept. for Communities - Senior managers	34,411	34,411	36,506
WHSCT - Meals on wheels	12,511	12,511	13,616
WHSCT - Little Amigos	28,987	28,987	28,560
WHSCT - SRP	-	-	12,579
Community fund	69,805	69,805	68,439
Other restricted grants	5,820	5,820	3,820
	<u>426,031</u>	<u>426,031</u>	<u>445,895</u>

6. Expenditure on fundraising activities

	Unrestricted funds	2024 Total	2023 Total
	£	£	£
Costs for:			
Social centre	117,906	117,906	70,429
Community shop	36,969	36,969	82,316
	<u>154,875</u>	<u>154,875</u>	<u>152,745</u>

7. Costs of charitable activities - by fund

	Unrestricted funds	Restricted funds	Capital Restricted funds	2024 Total	2023 Total
	£	£	£	£	£
WHSCT Day Centre/Meals on wheels	23,180	111,744	-	134,924	148,658
Dept. for Communities - Drivers	7,195	44,770	-	51,965	65,559
Derry City Council/Advice NI - Advice Services	18,562	114,920	-	133,482	157,601
WHSCT- Carers support	4,413	15,574	-	19,987	20,532
Dept. for Communities-Senior manager	5,530	34,411	-	39,941	65,095
WHSCT - Little Amigos	4,557	24,463	-	29,020	28,488
Other	107,088	80,182	19,612	206,882	160,906
	<u>170,525</u>	<u>426,064</u>	<u>19,612</u>	<u>616,201</u>	<u>646,839</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

8. Auditors' remuneration

	2024	2023
	£	£
Auditors' remuneration - audit of the financial statements	<u>6,200</u>	<u>6,100</u>
Auditors' remuneration - other fees:		
- Non audit services	<u>2,368</u>	<u>3,186</u>

9. Analysis of support/administration costs

	2024	2023
	£	£
Staff costs	39,092	51,654
Rates, heat & light	5,500	3,934
Repairs and maintenance	4,459	25,018
Insurance	2,967	3,939
Cleaning	-	1,586
Motor and travelling costs	-	10,193
Auditors' remuneration (Governance cost)	6,200	6,100
Legal and professional fees (Governance cost)	6,941	34,669
General expenses	1,528	1,398
Telephone	3,692	2,645
Printing, postage, stationery & advertising	4,272	4,155
Depreciation and impairment etc	31,493	33,134
Bank charges	2,067	1,978
	<u>108,211</u>	<u>180,403</u>

Allocation of support costs to projects

	£	£
Daycare/Social centre	34,937	52,695
Welfare rights	18,468	33,223
Community fund	11,217	9,694
Carers support	2,503	4,172
Drivers	7,194	13,293
Manager	5,530	10,126
Shop donations	13,173	24,480
Other	15,189	32,720
	<u>108,211</u>	<u>180,403</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

10. Net incoming resources for the year

	2024	2023
	£	£
Depreciation	31,493	33,134

11. Employees

Employment costs	2024	2023
	£	£
Wages and salaries	518,365	515,532
Employers national insurance	31,368	34,953
Pension costs	12,275	11,621
	<u>562,008</u>	<u>562,106</u>

No employee received emoluments of more than £60,000 (2023 : None).

Number of employees

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

	2024	2023
	Number	Number
Project related wages	24	22
Administrative wages	5	5
	<u>29</u>	<u>27</u>
Employee status		
Full time	13	11
Part time	16	16
	<u>29</u>	<u>27</u>

Trustees expenses & remuneration

The trustees were not paid during the year for their services.

The trustees were not paid or reimbursed for expenses during the year.

12. Key management personnel remuneration

The key management personnel of the company are listed on page 2. Total remuneration for the year ended 31 March 2024 of key management personnel was £151,003 (31 March 2023 : £156,412).

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

13. Pension costs

The company operates a defined contribution pension scheme in respect of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to

	2024	2023
	£	£
Pension charge	<u>12,275</u>	<u>11,621</u>

14. Taxation

The Resource Centre Derry is a charitable company for tax purposes and is exempt from corporation tax on its charitable activities. Accordingly, there is no taxation charge in these accounts.

15. Tangible fixed assets	Freehold land and buildings	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	892,161	23,274	178,421	80,564	1,174,420
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2024	<u>892,161</u>	<u>23,274</u>	<u>178,421</u>	<u>80,564</u>	<u>1,174,420</u>
Depreciation					
At 1 April 2023	331,943	23,274	176,741	35,740	567,698
Charge for the year	14,472	-	908	16,113	31,493
At 31 March 2024	<u>346,415</u>	<u>23,274</u>	<u>177,649</u>	<u>51,853</u>	<u>599,191</u>
Net book values					
At 31 March 2024	<u>545,746</u>	<u>-</u>	<u>772</u>	<u>28,711</u>	<u>575,229</u>
At 31 March 2023	<u>560,218</u>	<u>-</u>	<u>1,680</u>	<u>44,824</u>	<u>606,722</u>

Depreciable assets included in land and buildings at 31 March 2024 was £880,161.

16. Stocks

	2024	2023
	£	£
Stocks	<u>1,250</u>	<u>532</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

17. Debtors

	2024	2023
	£	£
Grant debtors	35,086	39,764
Trade debtors	17,247	23,660
Other debtors and prepayments	17,938	37,748
	<u>70,271</u>	<u>101,172</u>

18. Cash and cash equivalents

	2024	2023
	£	£
Cash at bank and in hand	<u>424,823</u>	<u>436,191</u>

Cash and cash equivalents comprise cash at bank and in hand and cash on short term deposit.

19. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors & accruals	42,339	87,944
Taxes and social security creditors	5,705	4,147
	<u>48,044</u>	<u>92,091</u>

20. Analysis of net assets between funds

	Unrestricted funds	Restricted income funds	Restricted capital funds	Total funds
	£	£	£	£
Fund balances at 31 March 2024 as represented by:				
Tangible fixed assets	102,310	-	472,919	575,229
Current assets	492,464	3,880	-	496,344
Current liabilities	(48,044)	-	-	(48,044)
	<u>546,730</u>	<u>3,880</u>	<u>472,919</u>	<u>1,023,529</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

21. Unrestricted funds

	01 April 2023 £	Income £	Expenditure £	31 March 2024 £
General Reserve	<u>556,082</u>	<u>316,048</u>	<u>(325,400)</u>	<u>546,730</u>

Purposes of unrestricted funds

Unrestricted funds are funds that are utilized at the discretion of the trustees in furtherance of the objects of the charity. Included in unrestricted funds are donations, income from rent and management, social centre and community shop income, investment income and sundry one off unrestricted grants.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

22. Restricted funds

	01 April 2023 £	Income £	Expenditure £	31 March 2024 £
WHSCCT - Little Amigos	3,913	28,987	(29,020)	3,880
Communities fund	-	69,805	(69,805)	-
WHSCCT-Daycare	-	99,233	(99,233)	-
DC & SDC	-	114,920	(114,920)	-
WHSCCT - Carers support	-	15,574	(15,574)	-
Dept. for Communities	-	80,681	(80,681)	-
WHSCCT - Meals on wheels	-	12,511	(12,511)	-
Other restricted grants	-	4,320	(4,320)	-
	<u>3,913</u>	<u>426,031</u>	<u>(426,064)</u>	<u>3,880</u>

Purposes of restricted funds

The aim of the Little Amigos programme is to provide an after school playgroup.

Income from the Communities fund, both operating income and capital, is provided for the the running of the Meals and Wheels Service.

Income from Western Health and Social Care Trust helps provides a fully regulated daycare facility at the centre. The qualified staff provide a range of services for those with dementia, physical and health issues. This service facilitates independent living and helps ease pressure on carers.

Income from Derry City & Strabane District Council are utilised to provide the welfare rights information and tribunal advice service. Advice is provided on social security and housing benefits, employment rights and other issues as they arise such as reforms to the welfare rights system.

The aim of the WHSCCT Sitting Service fund is to facilitate the provision of a respite service at home for carers in the community.

Income from the Department for Communities funds salaries for a senior manager and three transport drivers who provide deliveries for all centre users including Meals on Wheels, Community Shop deliveries and day trips. The Department also provided a cost of living crisis grant during the year.

The aim of the meals on wheels program is to provide hot nutritional meals to those in need or give respite to those caring for loved ones who cannot travel to the centre at Carnhill. The service ensures a friendly face visits daily and helps reduce the isolation of the most vulnerable members of our society.

Other sundry restricted funds are received by the Resource Centre to be utilised for specific purposes as outlined in the Letters of Offer.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

23. Restricted capital funds	At	Expenditure	At
	01 April		31 March
	2023		2024
	£	£	£
Sundry restricted funds	81,539	(3,624)	77,915
St Brigids Parish Hall renovation grant	298,519	(7,250)	291,269
Resource Centre refurbishment grant	85,680	(2,040)	83,640
Communities fund- Electric vehicle	26,793	(6,698)	20,095
	<u>492,531</u>	<u>(19,612)</u>	<u>472,919</u>

Purposes of capital funds

Sundry restricted funds represent income received from funders for purchase of specific fixed assets to facilitate the operations of the day centre. The fund balances are reduced by the amount of depreciation charged.

Income received from the Department for Communities represents grant income for the renovation of St Brigids Parish Hall. The fund balance is reduced by the amount of depreciation charged.

Income received from Northside Development Trust represents grant income for the renovation of the main RCD building at Carnhill. The fund balance is reduced by the amount of depreciation charged.

Income received from Communities fund for purchase of an electric van. The fund balance is reduced by the amount of depreciation charged.

24. Analysis of changes in net funds

	Opening	Cash	Closing
	balance	flows	balance
	£	£	£
Cash at bank and in hand	436,191	(11,368)	424,823
Net funds	<u>436,191</u>	<u>(11,368)</u>	<u>424,823</u>

25. Contingent liabilities

Capital grants could be repayable in certain circumstances as laid out in the Letter of Offer.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

26. Related party transactions

Several trustees of The Resource Centre Derry are also directors of 4RS Recycling C.I.C. Net transactions with 4RS Recycling C.I.C during the year was £46,149 (2023 - £47,258). At 31 March 2024 4RS Recycling C.I.C owed the Resource Centre Derry £5,131 (2023 - £9,482).

Transactions with Shantallow Community Support Partnership, a partnership between The Resource Centre Derry and WHSCT during the year was £61,748 (2023 - £57,694). At the balance sheet date Shantallow Community Support Partnership owed The Resource Centre £2,116 (2023 - £4,230).

Trustees Marian Quinn, Josephine Doherty and Jackie Nixon are also directors of St. Bridgets Community Bingo Limited. Transactions with St. Bridgets Community Bingo Limited during the year was £0 (2023 - £0). At the balance sheet date £8,258 (2023 - £8,258) was owed to the Resource Centre.

27. Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainty exist. The trustees have considered the level of funds and the expected level of income and expenditure for twelve months from authorising these financial statements.

28. Company limited by guarantee

The company is limited by guarantee not having a share capital.

Every member of the company undertakes to contribute to the assets / liabilities of the company in the event of the same being wound up while he/she is a member, or within one year after he/she ceases to be a member, for payments of the debts and liabilities of the company contracted before he/she ceases to be a member, and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories amongst themselves, such amount as maybe required not exceeding one pound.

The Resource Centre Derry

Northern Ireland - Charity number 104471

Accounts

Charity number: NIC104471
Company number: NI023358

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 March 2023

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

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THE RESOURCE CENTRE DERRY
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Legal and administrative information

HMRC Charity number XR175222

Charity Number NIC104471

Company registration number NI023358

Business address Racecourse Road
Carnhill
Derry BT48 8BA

Registered office Racecourse Road
Carnhill
Derry BT48 8BA

Trustees

M Quinn (Chairperson)	
J Nixon (Secretary)	Resigned 15 May 2023
J Doherty	
R Walsh	
Fr. MF McCaughey	
M Hamilton	Resigned 10 May 2023
C McCaughan	
M McPhillips	Resigned 28 June 2023
S Shanks	Resigned 26 August 2022
C Doherty (Treasurer)	Resigned 15 May 2023
K McColgan	Appointed 30 June 2022
H Boyle (Secretary)	Appointed 15 May 2023

Key management personnel

Registered care manager	H Doherty
Welfare rights manager	J McKinney
Finance manager	L Watson
Responsible person for Daycare/CEO	P McCarron

Auditors McDaid McCullough Moore
28/32 Clarendon Street
Derry BT48 7HD

Bankers Allied Irish Bank
Meadowbank
Strand Road
Derry BT48 7TN

Solicitors Mark McFeely
Brendan Kearney & Co
4 Clarendon Street
Derry BT48 7EX

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees for the year ended 31 March 2023

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees who served during the year and up to the date of this report are set out on page 2. This report is prepared in accordance with Accounting and Reporting by Charities: Statement Of Recognised Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019).

The Resource Centre is gradually returning to full capacity after the Coronavirus pandemic and services provided are returning to pre - Covid levels.

The trustees appreciate the support provided by our various funders and the dedication of our staff, in this difficult year.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee not having a share capital (company registration number NI023358). It is recognised as a charity by HM Revenue and Customs (registration number XR175222) and was registered as a charity by the NI Charities Commission in February 2016 (registration number NIC104471). The Trusts governing document is its Memorandum and Articles of Association dated 15 December 1989.

Organisational structure

The charitable company is managed by the trustees. Trustees are chosen based on their skills and professional backgrounds so as to ensure a wide range of experience is represented on the Board. Trustees meet monthly to review performance, determine strategies, assess risk and plan future policies.

The trust is managed daily by a chief executive, care manager, welfare rights manager, finance manager and senior employees. The senior employees report daily to the chief executive and the various managers ensuring the smooth operation of the Centre. The senior management are responsible for ensuring that the employees and the Centre complies with all relevant regulations including food hygiene, health & safety, health information and quality authority regulations (HIQA) and general data protection regulations. Training and professional development courses are provided for all staff.

The Resource Centre is an equal opportunities employer committed to positive policies on recruitment, training and career development for staff members (and potential staff members) regardless of marital status, religion, colour, race, ethnic origin or disability. The Resource Centre also accomodates patrons with disabilities by providing easily accessible entry and exit.

Appointment and training of trustees

New trustees are nominated by current trustees and from nominations proposed by Derry City & Strabane District Council. Induction and training of new trustees is provided by existing trustees and employees. Most trustees due to their experience and backgrounds are already familiar with the work of the Resource Centre.

Principal risks and uncertainties

The management has conducted its own review of the major risks to which the company is exposed and systems have been established to mitigate those risks. The trustees continually monitor their exposure to financial risk. Given the size of the company, the trustees have not delegated the responsibility of monitoring financial risk to a sub committee. The policies set by the trustees are implemented by department managers and the finance department.

THE RESOURCE CENTRE DERRY **(A company limited by guarantee)**

Report of the trustees **for the year ended 31 March 2023**

The financial viability and sustainability of the Resource Centre is a major risk recognised. The trustees continually strive to source additional or new funding to enhance the facilities and services available at the centre. Diversification of activities to place less reliance on public funding is sought and has been achieved by generating income from the Community Shop, the Community Cafe and St Brigids Centre.

Business and financial risk is managed by ensuring appropriate staff, with the necessary experience, are in place and budgets and forecasts prepared and reported on monthly. The reporting network makes use of IT systems which includes Microsoft Excel/Word, Evide and Sage software packages which are continuously updated and maintained.

The Resource Centres' principal financial assets includes cash, grant debtors and trade creditors. Associated risks include credit risk and liquidity risk. To minimize credit risk the trustees have implemented policies that require appropriate credit checks on potential customers before transactions take place. To minimize liquidity risk material purchases are carefully planned to ensure appropriate cash flows exist to meet operational costs.

Internal risks are minimised by the implementation of controls and procedures for authorisation of all transactions.

Pay Policy for Key Management Personnel

The trustees consider the department managers and senior staff as the key management personnel of the charity responsible for operating The Resource Centre. The trustees receive no remuneration and were not reimbursed for expenses during the year. The pay of senior staff is set by the trustees and reviewed annually and is normally increased by inflation. The trustees benchmark in setting salaries is based on the salaries of other key management personnel in similar comparable organisations.

Volunteers

The charitable company is grateful for the efforts of its 55 volunteers (2022 - 55) who are involved in various activities including collection and distribution of meals (meals on wheels), helping in the community shop and general help in the kitchen and social centre.

Related parties

The Resource Centre works closely with Shantallow Community Support Partnership (a partnership between The Resource Centre and WHSCT), 4RS Recycling C.I.C., a recycling and training company and St. Brigids Community Bingo Limited, in meeting its aims and objectives.

Objectives and activities

Charitable objects and public interest

The principal objective of the charitable company is to operate a day centre for the benefit of the public. The Trustees considered guidance from the Charity Commission for Northern Ireland in relation to public benefit statement. The Trust/charitable company was established to provide public benefit by undertaking voluntary work in education, social services and similar activities.

The aims of the organisation are :-

1. To provide an effective and efficient range of services that meet the needs of the patrons of the centre, particularly the elderly, people with disabilities, long term unemployed and lone parents:
2. To provide employment and volunteering opportunities, which helps to regenerate the area economically and enhances self confidence: and
3. To act as both vehicle and stimulus for community enterprise.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees **for the year ended 31 March 2023**

To achieve this objective The Resource Centre Derry provides daycare facilities, counselling, advice and information services, educational courses, training facilities, meals on wheels, a community shop and cafe together with transport services and a social centre for the community. The general public, male and female, young and old have access to a wide range of facilities, advice and information.

Public benefit

How our activities deliver public benefit

Our main activities are set out below. All our charitable activities are undertaken to further our aims of providing public benefit.

Day centre and related facilities

The main objective of the charity is the provision of a social centre. RCD operates the centre with the support and funding from The Western Health and Social Care Trust. The patrons, including those with dementia and complex needs, are offered a safe and stimulating environment, social inclusion thereby improving mental health and a range of activities promoting independence and well being. Patrons at the centre are offered a varied and balanced diet with alternatives for those with special dietary requirements. The centre also operates a self-referral service so that members of the community can avail of Daycare without the requirement of a WHSCT referral. In addition, the Carers support service offers respite and additional support for family and relatives who work as full time carers. The Centre continuously provides a valuable social amenity to the area and uses local volunteers in all aspects of its daily business.

Funding from the Department for Communities ensures employment for three drivers, who transport the patrons to and from the Centre and for a care manager, who looks after their needs whilst at the Centre. The Centre management also provides transport for excursions and day trips.

The Community Cafe and The Courtyard

RCD continues to operate The Community Cafe and Courtyard. The objective of the community cafe is to make healthy, sustainable food, affordable and accessible to everyone, reducing food poverty, whilst also promoting social interaction and community awareness. A refurbished Courtyard, creates a peace garden for all users of the centre.

Counselling and advice service

The centre, with funding from Derry City & Strabane District Council, provides a free and confidential counselling and advice service on issues such as social security benefits, housing, employment and workplace issues and availability of various benefits. Liaising with statutory and voluntary agencies, the service helps to ensure positive outcomes for clients, promoting financial independence, boosting the local economy and helps to change peoples lives for the better.

Meals on wheels

The centre, through the Western Health and Social Care Trust and the British Red Cross provides meals across the locality, including increasing delivery area to incorporate the Waterside, ensuring that the most vulnerable within our society are provided with the necessary nutritional support to protect them against food insecurity. The Meals on wheels drivers provide an important social contact and also monitor user's wellbeing, health and safety.

Other services

RCD operates a community shop where donated goods from the public are recycled and the shop acts as a social hub for the community. In the current economic climate additional services have been provided such as distribution of Fareshare food parcels, provision of food hampers vouchers and the sale of reasonably priced furniture, clothing and toys.

The RCD building and St Brigids Hall provides low cost rental and catering facilities for the community and is used by a variety of groups such as Weight Watchers, playgroups, St Johns Ambulance and dance classes.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Report of the trustees for the year ended 31 March 2023

Little Amigos

The centre also provides an after school playgroup to enhance and further the development of children in the locality.

General

The Resource Centre has successfully operated in the area for over forty years. It has continuously generated income from its own fundraising and from supporting other initiatives such as 4Rs Recycling and Surestart. It continues to provide training and employment for the area and is a focal point of the community in Carnhill. In these difficult times, the Resource Centre Derry continues to provide an invaluable service to the local community that now also includes a community newsletter and bakery.

The trustees believe they are therefore meeting the public benefit test by increasing the accessibility of the centre to everyone in the locality from the young to the elderly and all patrons of the centre by provision of the facilities and services outlined.

Achievements and Performance

During the year the principal objective of providing public benefit was advanced by the provision of a day centre and ancillary activities for the Shantallow/Carnhill area. Services are gradually returning to pre-Covid levels and RCD continues to provide in-house and external services. Meals on wheels has expanded its geographical region and the daycare service has increased to cover private referrals with the possible future expansion to cover early evenings.

Specific achievements during the year included provision of facilities for children using the Little Amigos after school programme and nursery places provided via the Surestart programme. The meals on wheels service delivered 19,125 hot meals to vulnerable adults, including meals to The Acorn Centre, the Waterside, Ballymagroarty and meals donated to the Simon community. The Resource Centre also distributed 112 food & meat vouchers and 61 food parcels/hampers. The Welfare Rights service had 1,445 consultations and provided valuable training on changes to the welfare system. Total footfall at the centre was 3,423 averaging 285 per month, including attending training courses, hall hire and various meetings.

Financial review

The Resource Centre, similar to other organisations, are experiencing an unprecedented increase in running costs and it is essential that we continuously monitor expenditure and operate economically whilst maintaining an efficient and effective service. Income for the year, excluding capital funding of £33,492 was £714,821 (2022 - £603,349), an increase of £111,472. Expenditure for the year was £799,584 (2022 - £664,109) an increase of £135,475. A detailed analysis of income and expenditure is provided in notes 2 to 7 of the financial statements. The resulting deficit at 31 March was £51,271 (2022 - £60,760). Net assets at the balance sheet date were £1,052,526 (2022 - £1,103,797). The trustees are satisfied with the performance and results of the charitable company during the year.

Annual funding for core services provided by the Resource Centre from Western Health & Social Care Trust, the Department for Communities and Derry City & Strabane District Council continues to be vital to the operation of the facility.

Reserves

The Trustees have examined the charity's requirements for reserves taking into account the risks that the Trust has recognised. The reserve requirement is estimated to be at least six months of expenditure. Currently annual revenue expenditure of the Resource Centre is approximately £800,000 equating to monthly expenditure of approximately £66,000. Unrestricted reserves at 31 March 2023 were £556,082.

Restricted reserves at the balance sheet date amount to £496,443 and have arisen principally as a result of the renovation of St. Brigid's Parish Centre and the refurbishment of the main RCD building.

THE RESOURCE CENTRE DERRY
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Report of the trustees
for the year ended 31 March 2023

Investments and investment policy

The Memorandum and Articles of Association authorises the Trustees to make investments. Balance sheet investments represent low risk bank deposits.

Principal funding sources:

The principal funding sources of the Centre during the year includes

- Western Health & Social Care Trust - funding for the operation of the Day Centre, Meals on Wheels service, Carers Support Service and Little Amigos after school creche;
- Derry City & Strabane District Council - Information, counselling & advice service;
- Department for Communities - funding for transport worker wages and senior manager wages and ;
- Communities fund - funding for the operation of Meals on Wheels Service.

The provision of existing services and facilities and continued employment opportunities is dependent on the continued support of the funders outlined above.

Plans for future periods

The trustees are satisfied with the performance of the charitable company during these difficult times. The future aims for The Resource Centre are:

- to sustain and expand the activities outlined above, including the establishment of early evening daycare facility;
- maintain the financial viability of the Centre;
- ensure the Resource Centre is accessible to everyone;
- secure additional funding for new projects;
- to co-operate with other bodies to develop programmes and provide additional facilities and services and
- further develop the RCD building to include better care and service facilities and a better community shop and cafe.

The Trust continues to receive funding from Western Health & Social Care Trust, the Department for Communities and Derry City & Strabane District Council.

Statement as to disclosure of information to auditors

We, the trustees of the charitable company, who held office at the date of approval of these financial statements, each confirm, as far as we are aware, that :

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

THE RESOURCE CENTRE DERRY
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Report of the trustees
for the year ended 31 March 2023

Statement of trustees' responsibilities

The trustees (who are also directors of The Resource Centre Derry for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees wish to express their sincere thanks to staff, funders and volunteers for their dedication, which has enabled the Resource Centre to continue to remain open and to provide the services to the community when they were most needed.

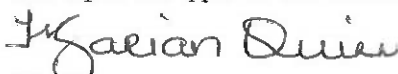
Auditors

A resolution proposing that McDaid McCullough Moore be reappointed as auditors of the charity will be put to the Annual General Meeting.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

This report was approved and authorised for issue by the Trustees on 6 September 2023 and signed below on its behalf.



M Quinn
Trustee

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

**Independent auditors' report to the members of
THE RESOURCE CENTRE DERRY**

We have audited the charitable company financial statements of THE RESOURCE CENTRE DERRY for the year ended 31 March 2023 which comprise the statement of financial activities, the charitable company statement of financial position, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company'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 trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

THE RESOURCE CENTRE DERRY

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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 the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

THE RESOURCE CENTRE DERRY

(A company limited by guarantee)

Based on our understanding of the company and the environment in which it operates, we identified that the principal risk was that of non compliance with laws and regulations relating to small charitable companies and we considered the extent to which non - compliance might have a material effect on the financial statements. We also considered laws and regulations that have a direct impact on the preparation of the financial statements such as charities SORPs, the Companies Act 2006 and income tax regulations.

Our risk approach was as follows:-

- we ensured the audit partner and audit team had appropriate knowledge and competence to identify and recognise non-compliance with applicable laws and regulations;
- using our knowledge and experience of the sector we identified, through discussions with trustees and management, laws and regulations applicable to the company;
- we concentrated on legislation we considered to have a direct impact on the company financial statements, including the reporting framework (FRS 102 in conformity with the requirements of the Companies Act 2006), direct and indirect taxation, health & safety and environmental legislation, data protection and employment law;
- we obtained an understanding of how the company is complying with these frameworks through enquiries with management and trustees as to the policies and procedures in these key areas and the controls in operation to reduce the opportunity for fraudulent transactions.

We also identified potential risks relating to receipt of cash, posting of journal entries and audit procedures performed to counteract this risk, included testing of material journal entries and discussions with management.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of irregularities as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the company's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

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- conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Gerard Murray (Senior Statutory Auditor)
For and behalf of McDaid McCullough Moore
Chartered Accountants and
Statutory Auditor
28/32 Clarendon Street
Derry BT48 7HD

6 September 2023

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 March 2023

	Notes	Unrestricted revenue funds £	Restricted revenue funds £	Restricted capital funds £	2023 Total £	Unrestricted revenue funds £	Restricted revenue funds £	Restricted capital funds £	2022 Total £
Income									
Donations	2	3,320	-	-	3,320	739	-	-	739
Income from charitable activities	5	-	412,403	33,492	445,895	2,000	352,427	-	354,427
Other fundraising activities	3	296,443	-	-	296,443	247,760	-	-	247,760
Income from investments	4	2,655	-	-	2,655	423	-	-	423
Total income		<u>302,418</u>	<u>412,403</u>	<u>33,492</u>	<u>748,313</u>	<u>250,922</u>	<u>352,427</u>	<u>-</u>	<u>603,349</u>
Expenditure									
Expenditure on fundraising activities	6	152,745	-	-	152,745	140,250	-	-	140,250
Expenditure on charitable activities	7	209,922	412,331	24,586	646,839	154,219	351,397	18,243	523,859
Total expenditure		<u>362,667</u>	<u>412,331</u>	<u>24,586</u>	<u>799,584</u>	<u>294,469</u>	<u>351,397</u>	<u>18,243</u>	<u>664,109</u>
Net income/(expenditure) for the year		<u>(60,249)</u>	<u>72</u>	<u>8,906</u>	<u>(51,271)</u>	<u>(43,547)</u>	<u>1,030</u>	<u>(18,243)</u>	<u>(60,760)</u>
Total funds brought forward	21 -23	616,331	3,841	483,625	1,103,797	659,878	2,811	501,868	1,164,557
Total funds carried forward	21 -23	<u>556,082</u>	<u>3,913</u>	<u>492,531</u>	<u>1,052,526</u>	<u>616,331</u>	<u>3,841</u>	<u>483,625</u>	<u>1,103,797</u>

All income and expenditure derives from continuing activities

The notes on pages 16 to 29 form an integral part of these financial statements.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Company No. NI023358

Statement of financial position
as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	15		606,722		604,192
Current assets					
Stock	16	532		1,284	
Debtors	17	101,172		74,444	
Bank and cash		436,191		484,828	
		<u>537,895</u>		<u>560,556</u>	
Creditors: amounts falling due within one year	19	<u>(92,091)</u>		<u>(60,951)</u>	
Net current assets			<u>445,804</u>		<u>499,605</u>
Net assets			<u>1,052,526</u>		<u>1,103,797</u>
Funds					
Unrestricted	21		556,082		616,331
Restricted	22 - 23		496,444		487,466
Total charity funds			<u>1,052,526</u>		<u>1,103,797</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The financial statements were approved and authorised by the board on 6 September 2023 and signed on its behalf by

M Quinn

M Quinn
Trustee

J Nixon
Trustee

J Nixon

The notes on pages 16 to 29 form an integral part of these financial statements.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Statement of cash flows

for the year ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Net (outgoing) resources for the year		(51,271)	(60,760)
<i>Adjustments for:</i>			
Interest receivable		(2,655)	(423)
Depreciation and impairment etc.		33,133	24,399
<i>Changes in:</i>			
Stocks		752	(702)
Trade and other debtors		(26,728)	67,934
Trade and other creditors		31,141	15,835
Cash generated from operations		<u>(15,628)</u>	<u>46,283</u>
Interest received		2,655	423
Net cash from operating activities		<u>(12,973)</u>	<u>46,706</u>
Cash flows from investing activities			
Net purchase of tangible fixed assets		(35,664)	(9,500)
Net increase in cash and cash equivalents		<u>(48,637)</u>	<u>37,206</u>
Net increase in cash and cash equivalents		(48,637)	37,206
Cash and cash equivalents at 1 April 2022	18	<u>484,828</u>	<u>447,622</u>
Cash and cash equivalents at at 31 March 2023	18	<u><u>436,191</u></u>	<u><u>484,828</u></u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

1. Accounting Policies

1.1. Accounting convention and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The Resource Centre Derry is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is Racecourse Road, Carnhill, Derry BT48 8BA.

The financial statements have been prepared under the historic cost convention and in compliance with and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainty exists. The trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements.

The principal factors underlying this judgement are

- the continued support of principal funders; and
- current financial performance.

1.2. Fund accounting

The funds of the charitable company consist of restricted funds and unrestricted funds.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3. Capital funds

Capital funds are restricted funds retained for the benefit of the charity as a capital fund.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

1.4. Income

Income is included in the statement of financial activities when the charity is entitled to the income, any performance conditions attached to the income have been met and the amount can be quantified with reasonable accuracy. Income is included in the financial statements inclusive of value added taxation. The following specific policies are applied to particular categories of income:

Capital grants are recognised in the year in which they are receivable and treated as restricted funds with depreciation on the relevant asset charged directly to the restricted fund in the statement of financial activities.

Revenue grants are recognised as income when receivable.

Income from fundraising trading activities is recognised when the services have been provided.

Income from investments is recognised when receivable.

1.5. Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is included in the financial statements inclusive of value added taxation which cannot be recovered and is reported as part of the expenditure to which it relates. Expenditure is split between restricted and unrestricted expenditure. Unrestricted expenditure relate to the management and general administration of the charity and restricted expenditure is as set out in the letters of offer.

Expenditure on fundraising trading activities are costs incurred in operating the social centre, shop and handyman service.

Redundancy/termination payments are recognised when there is a legal obligation to make a payment, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include general management and administration costs and depreciation. Overhead support costs are apportioned on a project basis.

1.6. Donated goods and services

The value of services provided free by volunteers and goods donated are not included in the financial statements. Volunteers provide services in all areas of the Centre operations including delivering Meals on Wheels and Daycare.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

1.7. Tangible fixed assets and depreciation

Tangible fixed assets with a life expectancy of greater than one year, are stated initially at cost and subsequently at cost less accumulated depreciation and impairment losses.

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:

Buildings	-	2% - 20% straight line
Plant and machinery	-	10% straight line
Fixtures, fittings and equipment	-	25% straight line
Motor vehicles	-	20% straight line

Land is not depreciated.

1.8. Impairment of assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are reviewed for possible reversal at each reporting date.

1.9. Stock

Stock is valued at the lower of cost and net realisable value on a first in first out basis. Net realisable value is based on actual or estimated selling price less further costs expected to be incurred to completion and disposal.

1.10. Defined contribution pension schemes

The pension costs charged in the financial statements represent contributions to a defined contribution scheme. The assets of the scheme are held separately from the charitable company.

The amounts charged to the Statement of Financial Activities represents contributions payable by the charity during the year.

1.11. Debtors and creditors receivable/payable within one year

Debtors & prepayments are recognised at the settlement amount due after any trade discount.

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in a payment to a third party and the amount can be reliably estimated.

1.12. Financial instruments

A financial asset or liability is recognised only when the company becomes a party to the contractual provisions of the arrangement.

1.13. Judgements and key sources of uncertainty

In applying company accounting policies, the Trustees are required to make judgements and estimates on an ongoing basis about the carrying value of company assets and liabilities. If revision is required, the revision is recognised in that period together with future periods if necessary.

The depreciation charge in respect of tangible fixed assets is based on the estimated useful life of each group of assets. Revision of estimated useful life of each grouping will affect the estimates charged in the Statement of Financial Activities.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

2. Donations

	Unrestricted funds £	2023 Total £	2022 Total £
Donations	3,320	3,320	739
	<u>3,320</u>	<u>3,320</u>	<u>739</u>

3. Other fundraising activities

	Unrestricted funds £	2023 Total £	2022 Total £
Income from:			
Surestart	57,694	57,694	53,610
Other	141,009	141,009	113,283
Social centre	80,511	80,511	68,384
Rent	17,229	17,229	12,483
	<u>296,443</u>	<u>296,443</u>	<u>247,760</u>

4. Income from investments

	Unrestricted funds £	2023 Total £	2022 Total £
Bank interest receivable	2,655	2,655	423
	<u>2,655</u>	<u>2,655</u>	<u>423</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

5. Income from charitable activities

	Restricted funds	Capital funds	2023 Total	2022 Total
	£	£	£	£
WHSCCT- Carers support	15,041	-	15,041	14,475
Derry City & Strabane D. C- Advice Services	123,570	-	123,570	112,743
WHSCCT - Daycare	95,840	-	95,840	92,207
Dept. for Communities - Drivers	47,924	-	47,924	46,633
Dept. for Communities - Senior managers	36,506	-	36,506	35,589
WHSCCT - Meals on wheels	13,616	-	13,616	14,787
WHSCCT - Little Amigos	28,560	-	28,560	27,409
WHSCCT - SRP	12,579	-	12,579	-
Advice NI - Welfare rights	-	-	-	2,000
Community fund	34,947	33,492	68,439	-
Other restricted grants	3,820	-	3,820	8,584
	<u>412,403</u>	<u>33,492</u>	<u>445,895</u>	<u>354,427</u>

6. Expenditure on fundraising activities

	Unrestricted funds	2023 Total	2022 Total
	£	£	£
Costs for:			
Social centre	70,429	70,429	50,444
Community shop	82,316	82,316	89,806
	<u>152,745</u>	<u>152,745</u>	<u>140,250</u>

7. Costs of charitable activities - by fund

	Unrestricted funds	Restricted funds	Capital Restricted funds	2023 Total	2022 Total
	£	£	£	£	£
WHSCCT Day Centre/Meals on wheels	39,202	109,456	-	148,658	146,899
Dept. for Communities - Drivers	17,635	47,924	-	65,559	69,203
Derry City Council/Advice NI - Advice Services	34,031	123,570	-	157,601	150,752
WHSCCT- Carers support	5,491	15,041	-	20,532	19,324
Dept. for Communities-Senior manager	28,589	36,506	-	65,095	65,069
WHSCCT - Little Amigos	-	28,488	-	28,488	26,379
Other	84,974	51,346	24,586	160,906	46,233
	<u>209,922</u>	<u>412,331</u>	<u>24,586</u>	<u>646,839</u>	<u>523,859</u>

THE RESOURCE CENTRE DERRY
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Notes to the financial statements
for the year ended 31 March 2023

8. Auditors' remuneration

	2023	2022
	£	£
Auditors' remuneration - audit of the financial statements	<u>6,100</u>	<u>6,000</u>
Auditors' remuneration - other fees: - Non audit services	<u>3,186</u>	<u>2,286</u>

THE RESOURCE CENTRE DERRY
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Notes to the financial statements
for the year ended 31 March 2023

9. Analysis of support/administration costs

	2023	2022
	£	£
Staff costs	51,654	97,321
Rates, heat & light	3,934	11,304
Repairs and maintenance	25,018	20,583
Insurance	3,939	6,853
Cleaning	1,586	1,776
Motor and travelling costs	10,193	-
Auditors' remuneration (Governance cost)	6,100	6,000
Legal and professional fees (Governance cost)	34,669	14,107
General expenses	1,398	1,141
Telephone	2,645	1,037
Printing, postage, stationery & advertising	4,155	3,154
Depreciation and impairment etc	33,134	24,399
Bank charges	1,978	2,019
	<u>180,403</u>	<u>189,694</u>

Allocation of support costs to projects

	£	£
Daycare/Social centre	52,695	54,115
Welfare rights	33,223	37,773
Community fund	9,694	-
Carers support	4,172	4,849
Drivers	13,293	15,625
Manager	10,126	11,923
Shop donations	24,480	29,153
Other	32,720	36,256
	<u>180,403</u>	<u>189,694</u>

10. Net incoming resources for the year

	2023	2022
	£	£
Depreciation	<u>33,134</u>	<u>24,399</u>

THE RESOURCE CENTRE DERRY
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Notes to the financial statements
for the year ended 31 March 2023

11. Employees

Employment costs	2023	2022
	£	£
Wages and salaries	515,532	467,505
Employers national insurance	34,953	26,791
Pension costs	11,621	8,142
	<u>562,106</u>	<u>502,438</u>

No employee received emoluments of more than £60,000 (2022 : None).

Number of employees

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

	2023	2022
	Number	Number
Project related wages	22	22
Administrative wages	5	5
	<u>27</u>	<u>27</u>

Employee status

Full time	11	13
Part time	16	14
	<u>27</u>	<u>27</u>

Trustees expenses & remuneration

The trustees were not paid during the year for their services.

The trustees were not paid or reimbursed for expenses during the year.

12. Key management personnel remuneration

The key management personnel of the company are listed on page 2. Total remuneration for the year ended 31 March 2023 of key management personnel was £156,412 (31 March 2022 : £138,447).

THE RESOURCE CENTRE DERRY
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Notes to the financial statements
for the year ended 31 March 2023

13. Pension costs

The company operates a defined contribution pension scheme in respect of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to

	2023	2022
	£	£
Pension charge	<u>11,621</u>	<u>8,142</u>

14. Taxation

The Resource Centre Derry is a charitable company for tax purposes and is exempt from corporation tax on its charitable activities. Accordingly, there is no taxation charge in these accounts.

15. Tangible fixed assets	Freehold land and buildings £	Plant and machinery £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost					
At 1 April 2022	892,161	23,274	178,421	44,900	1,138,756
Additions	-	-	-	35,664	35,664
Disposals	-	-	-	-	-
At 31 March 2023	<u>892,161</u>	<u>23,274</u>	<u>178,421</u>	<u>80,564</u>	<u>1,174,420</u>
Depreciation					
At 1 April 2022	316,160	23,274	175,503	19,627	534,564
Charge for the year	15,783	-	1,238	16,113	33,134
At 31 March 2023	<u>331,943</u>	<u>23,274</u>	<u>176,741</u>	<u>35,740</u>	<u>567,698</u>
Net book values					
At 31 March 2023	<u>560,218</u>	<u>-</u>	<u>1,680</u>	<u>44,824</u>	<u>606,722</u>
At 31 March 2022	<u>576,001</u>	<u>-</u>	<u>2,918</u>	<u>25,273</u>	<u>604,192</u>

Depreciable assets included in land and buildings at 31 March 2023 was £880,161.

16. Stocks

	2023	2022
	£	£
Stocks	<u>532</u>	<u>1,284</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

17. Debtors

	2023	2022
	£	£
Grant debtors	39,764	8,620
Trade debtors	23,660	22,208
Other debtors and prepayments	37,748	43,616
	<u>101,172</u>	<u>74,444</u>

18. Cash and cash equivalents

	2023	2022
	£	£
Cash at bank and in hand	<u>436,191</u>	<u>484,828</u>

Cash and cash equivalents comprise cash at bank and in hand and cash on short term deposit.

19. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors & accruals	87,944	60,951
Taxes and social security creditors	4,147	-
	<u>92,091</u>	<u>60,951</u>

20. Analysis of net assets between funds

	Unrestricted funds	Restricted income funds	Restricted capital funds	Total funds
	£	£	£	£
Fund balances at 31 March 2023 as represented by:				
Tangible fixed assets	114,191	-	492,531	606,722
Current assets	533,982	3,913	-	537,895
Current liabilities	(92,091)	-	-	(92,091)
	<u>556,082</u>	<u>3,913</u>	<u>492,531</u>	<u>1,052,526</u>

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

21. Unrestricted funds

	01 April 2022	Income	Expenditure	31 March 2023
	£	£	£	£
General Reserve	<u>616,331</u>	<u>302,418</u>	<u>(362,667)</u>	<u>556,082</u>

Purposes of unrestricted funds

Unrestricted funds are funds that are utilized at the discretion of the trustees in furtherance of the objects of the charity. Included in unrestricted funds are donations, income from rent and management, social centre and community shop income, investment income and sundry one off unrestricted grants.

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Notes to the financial statements
for the year ended 31 March 2023

22. Restricted funds

	01 April 2022 £	Income £	Expenditure £	31 March 2023 £
WHSCT - Little Amigos	3,841	28,560	(28,488)	3,913
Communities fund	-	34,947	(34,947)	-
WHSCT-Daycare	-	95,840	(95,840)	-
DC & SDC / Advice NI	-	123,570	(123,570)	-
WHSCT - Carers support	-	15,041	(15,041)	-
Dept. for Communities	-	85,930	(85,930)	-
WHSCT - Meals on wheels	-	13,616	(13,616)	-
Other restricted grants	-	14,899	(14,899)	-
	<u>3,841</u>	<u>412,403</u>	<u>(412,331)</u>	<u>3,913</u>

Purposes of restricted funds

The aim of the Little Amigos programme is to provide an after school playgroup.

Income from the Communities fund, both operating income and capital, is provided for the the running of the Meals and Wheels Service.

Income from Western Health and Social Care Trust helps provides a fully regulated daycare facility at the centre. The qualified staff provide a range of services for those with dementia, physical and health issues. This service facilitates independent living and helps ease pressure on carers.

Income from Derry City & Strabane District Council / Advice NI funds are utilised to provide a welfare rights information and tribunal advice service. Advice is provided on social security and housing benefits, employment rights and other issues as they arise such as The Affordable Warmth Scheme.

The aim of the WHSCT Sitting Service fund is to facilitate the provision of a respite service at home for carers in the community.

Income from the Department for Communities funds salaries for a senior manager and three transport drivers who provide deliveries for all centre users including Meals on Wheels, Community Shop deliveries and day trips.

The aim of the meals on wheels program is to provide hot nutritional meals to those in need or give respite to those caring for loved ones who cannot travel to the centre at Carnhill. The service ensures a friendly face visits daily and helps reduce the isolation of the most vulnerable members of our society.

Other sundry restricted funds are received by the Resource Centre to be utilised for specific purposes as outlined in the Letters of Offer.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

23. Restricted capital funds	At 01 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Sundry restricted funds	85,492	-	(3,953)	81,539
St Brigids Parish Hall renovation grant	305,769	-	(7,250)	298,519
Resource Centre refurbishment grant	92,364	-	(6,684)	85,680
Communities fund- Electric vehicle	-	33,492	(6,699)	26,793
	<u>483,625</u>	<u>33,492</u>	<u>(24,586)</u>	<u>492,531</u>

Purposes of capital funds

Sundry restricted funds represent income received from funders for purchase of specific fixed assets to facilitate the operations of the day centre. The fund balances are reduced by the amount of depreciation charged.

Income received from the Department for Communities represents grant income for the renovation of St Brigids Parish Hall. The fund balance is reduced by the amount of depreciation charged.

Income received from Northside Development Trust represents grant income for the renovation of the main RCD building at Carnhill. The fund balance is reduced by the amount of depreciation charged.

Income received from Communities fund for purchase of an electric van. The fund balance is reduced by the amount of depreciation charged.

24. Analysis of changes in net funds

	Opening balance £	Cash flows £	Closing balance £
Cash at bank and in hand	484,828	(48,637)	436,191
Net funds	<u>484,828</u>	<u>(48,637)</u>	<u>436,191</u>

25. Contingent liabilities

Capital grants could be repayable in certain circumstances as laid out in the Letter of Offer.

THE RESOURCE CENTRE DERRY
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

26. Related party transactions

The trustees of The Resource Centre Derry are also directors of 4RS Recycling C.I.C. Net transactions with 4RS Recycling C.I.C during the year was £47,258 (2022 - £27,834). At 31 March 2023 4RS Recycling C.I.C owed the Resource Centre Derry £9,482 (2022 - £41,299).

Transactions with Shantallow Community Support Partnership, a partnership between The Resource Centre Derry and WHSCT during the year was £57,694 (2022 - £53,610). At the balance sheet date Shantallow Community Support Partnership owed The Resource Centre £4,230 (2022 - £92).

Trustees Marian Quinn, Josephine Doherty and Jackie Nixon are also directors of St. Bridgets Community Bingo Limited. Transactions with St. Bridgets Community Bingo Limited during the year was £0 (2022 - £0). At the balance sheet date £0 (2022 - £0) was owed to the Resource Centre.

27. Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainty exist. The trustees have considered the level of funds and the expected level of income and expenditure for twelve months from authorising these financial statements.

28. Company limited by guarantee

The company is limited by guarantee not having a share capital.

Every member of the company undertakes to contribute to the assets / liabilities of the company in the event of the same being wound up while he/she is a member, or within one year after he/she ceases to be a member, for payments of the debts and liabilities of the company contracted before he/she ceases to be a member, and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories amongst themselves, such amount as maybe required not exceeding one pound.

The Resource Centre Derry

Northern Ireland - Charity number 104471

Annual report



Resource Centre Derry

Serving the Community since 1974

ANNUAL REPORT 2023

AIMS OF THE ORGANISATION

1.

To provide an effective and efficient range of services which meet the expressed and perceived needs of the economically disadvantaged, and other vulnerable members of society.

2.

To focus especially on the needs of older people, people with disabilities, long term unemployed, people caught in the poverty trap, and lone parents, enabling them to retain as much independence as possible, always respecting their dignity and individuality.

3.

To provide opportunities for employment and volunteering which impact on the whole community by enhancing the self-confidence and self-image of individuals, and contribute to the economic regeneration of the area.

4.

To act as both vehicle and stimulus for Community Enterprise.



CONTENTS



Resource Centre Derry

Serving the Community since 1974

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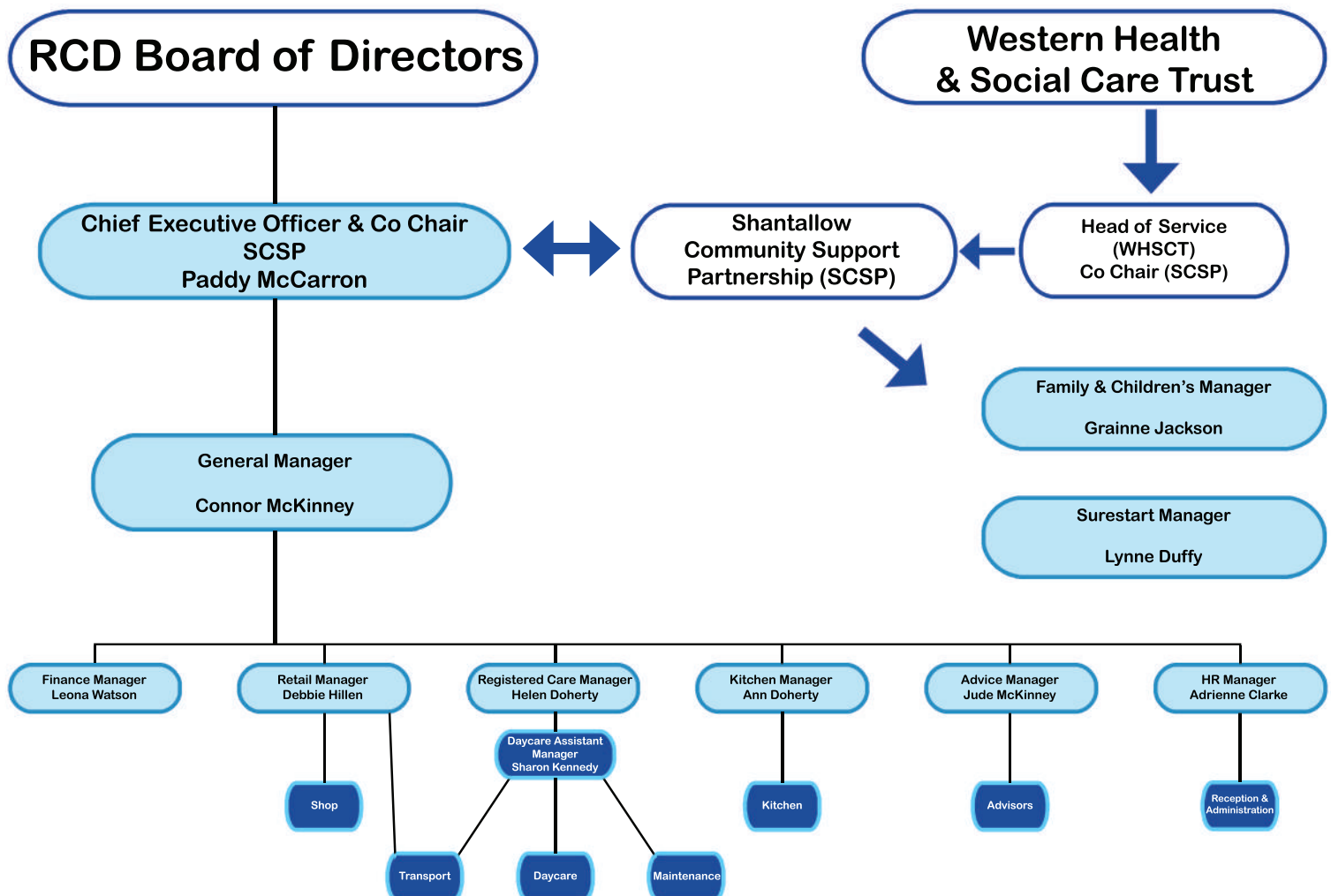
ORGANISATIONAL STRUCTURE

4



Resource Centre Derry

Serving the Community since 1974



CHAIRPERSON'S ADDRESS

5

It is with great pleasure I present our 49th Annual Report for the year 2022-2023. Next year, with God's help, we will celebrate our 50th year which, in the current economic climate, is no mean feat. Who would have thought all those years ago in the wee offices in Messines Terrace where it all began, we would be looking forward to our Golden Anniversary? Hopefully the ethos we were set up with remains with us today.

While our Day Care Centre is beginning to return to the capacity we were at pre-covid, we are hoping in the future to introduce an evening care service.

Our Meals on Wheels service is continuing to grow and without the dedication of our kitchen staff, volunteers and drivers we could not maintain it.

As there is no let up in the current economic climate, our Advice Team remain busier than ever helping our local community and further afield.

Our Community Shop continues to provide an essential service. We thank people for their generosity in giving to maintain it. This is an extremely busy time for the shop, but the staff know the value of it within our community.

Like our Community Shop, our 4Rs or New to You Shop continues to provide a much needed service to help furnish houses for those in most need.

Within the Centre our Finance and Administration Staff work hard to make sure all our services run smoothly.

SureStart continues to provide a much needed service for our children and parents which is invaluable for the health, growth and support for our families.

All our services could not run smoothly without our caretaking staff looking after our Centre here and across the road in St. Brigid's Hall.

Everything comes together under the leadership of our CEO, Paddy McCarron, who works tirelessly to maintain and improve all the services.

I would like to thank our Board of Directors who volunteer their time and energy to keep everything within target.

To our funders, a special Thank You for your continued support in the delivery of all our services.

In conclusion, may I take this opportunity to wish all our service users and their families, our staff, volunteers, Directors and our wider community a Happy, Healthy Christmas and a Peaceful and Prosperous New Year for us all in 2024.



Marian Quinn
Chairperson

Marian Quinn
Chairperson

CEO's REPORT

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Dear Board of Directors, ladies and gentlemen, a very warm welcome.

As The Resource Centre Derry looks back at its performance over the last year, it brings into sharp focus how much operating in uncertainty has become the new norm for us.

We've moved from the sudden shock of the pandemic to post-Covid recovery into a cost-of-living crisis, which is causing considerable challenges that are continuing to have a huge impact on the lives of all within our communities.

These uncertainties result in additional pressures on the community and voluntary sector due to the ongoing rising costs in all areas and the lack of secure long-term funding across all our current contracts.

The most common concern for all community and voluntary groups is recruitment and staff retention, that's why we're working hard to make the case to all our stakeholders for increased investment to ensure all our services continue to have the support that will address the needs of the most deprived areas within our society.

In the new year, continuous improvement and sustainability will be our focus going forward.

Our main objective will be to source funding for our new build project, that will enable us to increase our capacity for service and be versatile and creative in a range of ways that will enhance our services and generate much needed sustainable income.

Conclusion

Despite all the uncertainties, challenges and changes of the last number of years, one thing that has remained constant is the resilience and determination of our team at RCD.

The dedication and commitment of the RCD directors, management, staff, and volunteers have allowed us to continue to provide a portfolio of services that offers invaluable support to all our service users.

The achievements to date are theirs, and I thank them for their support, dedication and hard work.

Paddy McCarron
Chief Executive Officer



Paddy McCarron
CEO

REGISTERED CARE MANAGER'S REPORT

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RCD Day Care and Carer's Support Services have been operating in partnership with The Western Health and Social Care Trust for over 20 years.

Over the past couple of years during Covid, RCD Day Care has been operating at a reduced capacity. This created many challenges for management. One major issue was staff recruitment and retention.

Our Day Care Service is tailored to meet the individual needs of each service user through their care plan. We are proud to offer a fantastic all-inclusive service which is tailored to their every need, as well as socially engaging with other service users. We also provide a range of different activities that promote social inclusion as well as improving mental health and emotional well-being. Daily activities include live music, arts and crafts, bingo, armchair exercise to name a few.

The menus available are prepared fresh every day and offer a varied and balanced diet. We also offer alternative menus for service users with dietary requirements, as well as personal choice.

Values

The Resource Centre Staff are very proud of the service provided. Our values are that we are always understanding, respectful, sensitive, confidential as well as valuing our commitment towards our service users and their individual needs.

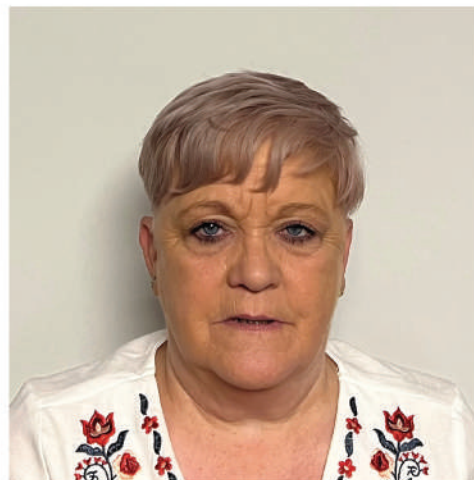
We also operate a Private Referral service which enables us to support our current contract. This also helps to reduce the current pressures in the Health and Social Care sector.

Carers Support Service

Another vital service we provide is our Carers Support Service. We provide a member of staff who goes out into the community and provides additional support and respite to family members who are main carers.

Going forward we hope to develop our Day Care Service through our new build project which will enhance our service delivery.

Helen Doherty
Registered Care Manager



Helen Doherty
Registered Care
Manager

REGISTERED CARE MANAGER'S REPORT



Resource Centre Derry

Serving the Community since 1974

WELFARE RIGHTS ADVICE SERVICES

9

The welfare rights service provides free and confidential advice primarily concerning social security law. We are proud members of Advice NI and Law Centre NI.

In the past 12 months, the service offered advice to over 1700 clients and addressed over 3500 inquiries, primarily focusing on social security benefits. Additionally, we assisted with issues related to housing, health, education, tax, and employment. Our service also represented individuals at disability and incapacity appeals.

Our main area of focus remains on welfare benefits, encompassing working-age individuals, including PIP and ESA, and those over pension age, covering benefits such as state pension and Attendance Allowance. Notably, the service has observed a significant rise in Universal Credit-related inquiries as means-tested legacy benefits and tax credits gradually phase out.

Throughout the year, our advice service has significantly contributed to the local economy and created a positive social impact by enhancing the lives of individuals.

We have received numerous referrals from Social Workers, OTs, Health Visitors, family support workers, and organisations supporting women, young people, and those dealing with mental and physical health issues.

Continued funding from DFC and DCSDC has enabled us to maintain both a full-time welfare reform worker and a part-time disability appeals worker.

Moreover, in collaboration with Advice Services Skeoge (ASK), RCD secured funding from the National Lotteries Community Fund in 2022 for a full-time tribunal advocate. The success of this project positions us favourably to secure future funding in 2024.

Throughout the past year, numerous families and individuals encountered hurdles amid soaring fuel and food prices, rising rents, and mortgages. These challenges led to heavier debt loads and compelled many to seek more affordable or less suitable accommodations, consequently contributing to a notable rise in homelessness.

Earnings and benefit payments have fallen behind inflation rates, worsening the financial situation for most of our clients. Consequently, an increasing number of individuals and families are turning to foodbanks or local charities for essential support. In this scenario, access to free and independent welfare advice remains a critical lifeline.

With no foreseeable improvement in the economic situation, the upcoming year is likely to bring further hardship for struggling low-income families. Basic needs such as food security, healthcare, and shelter may go unmet.



Jude McKinney
Advice Manager

WELFARE RIGHTS ADVICE SERVICES

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Council funding for RCD advice has consistently fallen short in meeting our service needs. The ongoing DFC sectoral review of frontline advice services, alongside competing local interests, presents numerous challenges and considerable uncertainty regarding the future sustainability of RCD advice.

However, our dedication remains unwavering. Despite these obstacles, we are resolute in our commitment to deliver essential and vital services to the most marginalized and disadvantaged individuals in our community.

Jude McKinney
Advice Manager



COMMUNITY SHOP MANAGER

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The Community Shop – AGM Report – November 2023

The Community Shop continues to be a vital outlet for our community.

It has been a challenging year because of the cost of living crisis.

The need is that much greater than usual.

We provide a wide range of good quality clothing, bedding and furniture.

It is the ethos of the Community Shop that anyone who is in need will get the help they so rightly deserve.

The shop is also a meeting hub where customers and staff chat on everyday issues whilst having a browse.

We would like to thank each and everybody who in their own way supports us on a regular basis



Debbie Hillen
Shop Manager

Debbie Hillen
Community Shop Manager



COMMUNITY CAFÉ MANAGER REPORT

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Over the past twelve months the kitchen has provided over 550 meals per week to service users within our community.

The cost of stock has increased dramatically and we continue to rely on FareShare who donate surplus food. We also receive donated farm produce from a local farmer which helps to maximise our food stock.

Whilst we have a great team in the kitchen, we rely on volunteers to help prepare the daily meals.

Footfall is steadily increasing within the Community Café due to Centre services returning to pre-Covid levels.

Our focus for the coming year is to closely monitor costs and to reduce these where possible but to still provide affordable, healthy meals for the local community.



Ann Doherty
Community Café
Manager

Ann Doherty
Community Café Manager

The Resource Centre Derry
Winter Warmer Menu

AVAILABLE DAILY

Soup & Roll £2.50 <small>Range of flavours daily ask our kitchen staff (1,2,4,7,9)</small>	French Toast £2.50 <small>(2,4,7)</small>	Omelette £3.00 <small>(4,7)</small>
Soup & Sandwich £3.50 <small>(1,2,4,7,9)</small>	Pancakes £2.00 <small>(2,4,7)</small>	Sandwich/ Wrap £2.00 <small>Have it your way, toasted or untoasted with 2 fillings Extra fillings 50p (2,4,7,9)</small>
Soup £1.80 <small>(1,4,7,9)</small>	Eggs on Toast £2.50 <small>(2,4,7)</small>	Tea/Coffee £1.00
Fresh Baked Scones £1.00 <small>(2,4,7)</small>	Toast per Slice £0.50 <small>(2)</small>	Hot Chocolate £1.20
Specials	Eggs £2.00 <small>How you like them Boiled, poached fried or scrambled (4,7)</small>	
Monday Lasagna £4.00		
Tuesday Chicken Pie £4.00		
Wednesday Chicken Curry £4.00		
Thursday Irish Stew £3.00		
Friday Fresh Battered Fish £5.00		

Allergens: 1.Celery 2.Gluten 3.Crustaceans 4.Eggs 5.Fish 6.Lupin 7.Milk 8.Molluscs 9.Mustard 10.Nuts 11.Peanuts 12.Sesame 13.Soya 14.Sulphur Dioxide(Sulphates)

Resource Centre Derry
Summer Menu

OPENING HOURS: MONDAY & TUESDAY 12:30- 2PM
WEDNESDAY - FRIDAY 12:30 - 3PM

ADULTS ONE COURSE	£3.00
KIDS ONE COURSE	£2.00
Soup & Sandwich/ Wrap (2 Fillings)	
Chicken Curry & Chip	
Sausage & Chip	
Fish Finger & Chip	
Burger & chip	
Fresh baked scone served with butter and jam & tea/coffee	£2.00

4R'S REPORT

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The 4Rs is situated within the recycling plant in Pennyburn, Derry/Londonderry and houses projects that focus on recycling and repurposing furniture and white goods. Working in partnership with Derry City and Strabane District Council, we encourage the local community to donate their unwanted bulky household furniture and electrical goods to our team who recycle/repurpose these items for the benefit of our local community members.

We have had another busy year in which we have worked on nurturing our existing associations whilst fostering new relationships with community organisations and businesses in the Derry and Strabane district to promote reducing, reusing and recycling by reskilling community members through our training programmes. We have enjoyed working with organisations including Ardnashee School and College, Reach Across, Creggan Country Park, AMH – Foyle New Horizons, NI Housing Executive, CFM and ARC Fitness to name a few.



Tara Mckinney
Recycling Manager

We continue to develop our volunteering programme and have opened the programme up to local secondary school pupils applying to university to enable them to gain UCAS points to strengthen their application. We have had fantastic feedback from organisations in relation to volunteer placements and we will continue to offer this opportunity to the whole community in order to not only skill people but to give people the chance to give something back and be more involved with their local community.

In January we introduced the 4Rs Drop In Morning; every Monday morning the 4Rs offers the local community the opportunity to come together to try their hand at joinery, upcycling, crafting, knitting, crocheting and sewing. The Drop In is free and open to everyone who wants to meet new people, make friends and connect in a safe, welcoming environment. This initiative has been a huge success and has become a highlight of our week and of the participants' week and we are very proud of it.

The 4Rs team have continued to support community members throughout the year who have found things difficult and we will further develop our engagement with the NI Housing Executive to support those within our community who are most in need.

This year has not been without its challenges, the loss of ESF as a major funder in Northern Ireland, reduced replacement funding and a highly competitive application process resulted in the loss of our Active Inclusion programme and, consequently, a hard working team of highly regarded colleagues. Whilst we are all aware that this can happen within the community sector, it is never easy to lose colleagues that we have worked, and formed professional relationships, with; the 4Rs management team are committed to securing funding to develop new programmes in line with our values and funding objectives and create new roles and opportunities within the organisation.

The year ahead will be just as busy, and challenging, for the 4Rs team as we continue to promote an alternative to a disposable society by making repair education and training accessible to everyone, in order to build a stronger, waste free community and support vulnerable members of our community.

The 4Rs – For the community, by the community.

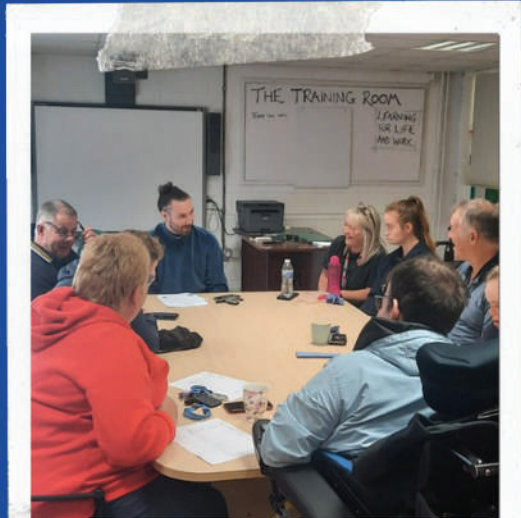
4Rs - NEW 2 YOU

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**Celebration
of Life**

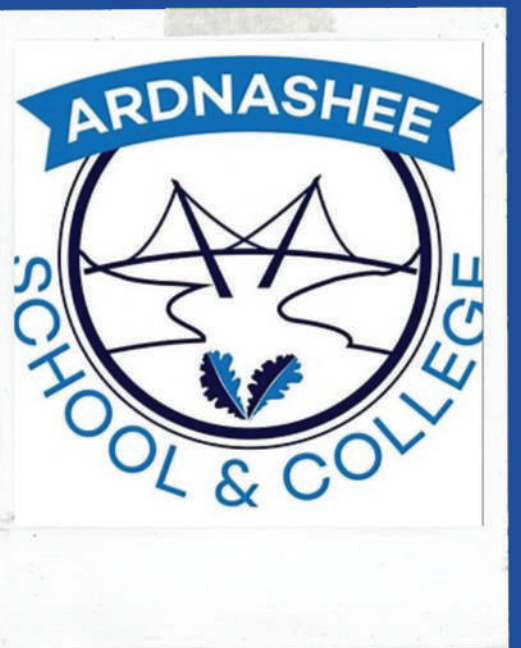
Danny Quigley



Talks to Ardnashee
Students



About their hopes
and dreams



4RS
RECYCLING CIC

SURESTART

SureStart Shantallow is one of nine SureStart projects within the Western Health and Social Care Trust Area and was established in 2001 under the Shantallow Community Support Partnership – a formal partnership between Resource Centre Derry and Western Health and Social Care Trust, which was formed to provide “joined up services” to the community in the Greater Shantallow area. SureStart Shantallow operates across four full electoral ward including Ballynashallog, Carnhill, Shantallow East, Shantallow West and Super Output Areas 2 & 3 within the Culmore Ward, a compact urban community of approximately a three mile radius. The catchment area covered by SureStart Shantallow has seen a significant increase in social housing and the continued expansion of these housing developments has resulted in an increasing population and demand for services. Whilst the new social housing developments have provided suitable homes to families there is a distinct lack of facilities in this area and SureStart Shantallow continues to work with partner agencies to support families and address the need within this community.

SureStart aims to:

1. To improve the ability to learn
2. Improve health
3. To improve social development



SureStart Shantallow continues to deliver services at a very high standard to families during the antenatal period and for those with children aged 0 – 3 years. A wide range of services are delivered based on need and feedback from service users is monitored and subsequently used to inform planning. Families using services are registered on the SureStart database and the database is updated as parents and children attend services. Figure one shows the registration statistics and for SureStart



Shantallow for the period April 2022 to March 2023. During this period, April 2022 to March 2023, 63.7% of registered families engaged in one or more SureStart service.

Figure 1: Children, Mothers, Fathers and Families Registered within SureStart from April 2022 – March 2023.

Total Numbers Registered	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	1105	1131	1123	1102	1361
Mothers	991	1004	1006	990	1187
Fathers	110	110	108	114	138
Families	991	1001	1003	991	1193
Antenatal	22	31	23	40	85

SureStart Shantallow continues to deliver services under the following categories:

- Services for parents
- Services for parents and children together
- Services for children



SURESTART

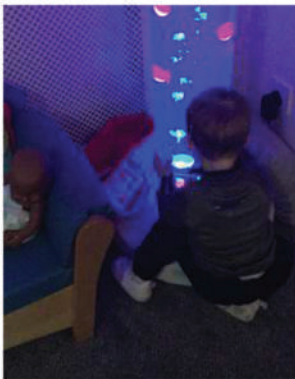


SureStart adapts a holistic approach to service delivery providing a range of family support, early years, health promotion and speech and language services, which are delivered by an experienced multidisciplinary team. Partnership is a fundamental principle of our organisation and we have established strong links with a wide range of statutory, community and voluntary agencies. A number of parents have accessed support through RCD Welfare Rights

Services. Examples of other agencies we work in partnership with include: Social Services, Family Support Team and Family Intervention Team, Gateway Team, Midwives, Dentist, Derry Well Woman, Women's Centre, Housing Executive, HURT – support for Drugs and Alcohol Abuse, G.P's, Women's Aid, Local Family Support Hub - ETHOS, Local Nursery schools and Playgroups, Core Speech and Language services, Talking to our Babies, Physiotherapists, Paediatrician and Child Development Clinic, Occupational Therapists, Family Nurse Partnership, Educational Psychology, Core Health Visiting, Derry & Strabane District Council, Foyle Food Bank, Radius and Apex.



During the period April 2022 to March 2023 SureStart Shantallow resumed normal service delivery. The removal of Covid restrictions enabled the Project to recommence all services face-to-face and return to full operational capacity. Home visits were carried out and the Project continued to provide telephone and one to one support to families. The Project delivered a range of programmes i.e. Speech & Language, Child Development and Play Programmes, Nurture Programme, Hypnobirthing, Antenatal Nurture Programme, and Perinatal Yoga. In addition, the following programmes Baby Massage, Music and Rhyme Time, and Toddler Yoga were delivered from the Skeoge Community Hub.



During this period, many families faced increasing financial pressures due to the cost of living crisis. In recognition of this and to help alleviate some of these financial pressures, SureStart Shantallow provided practical support to a number of families including : training and equipment for healthy cooking on a budget, Warm & Well Winter Packs for children and

Parent & Baby Packs containing essential items to help families prepare for the arrival of a new baby. SureStart Shantallow will continue to work to ensure family support/early intervention services are available to families in the geographical area covered by SureStart Shantallow.



SureStart Shantallow will continue to evaluate programmes and services through end of programme parental evaluations and case studies. Evaluations indicate that the support and services provided to families is valued and has had a positive impact on a health, social development and education. SureStart as a whole is a very valued service within the local community.



SURESTART MANAGER

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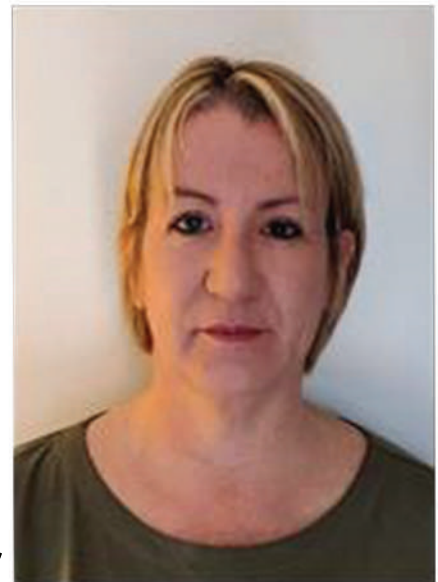
Little Amigos After Schools Group (ASG) provides children aged 5 to 11yrs from the Greater Shantallow Area with an activity based support programme that promotes their learning and enhances their social, emotional, cognitive and physical development. Referrals are received via the WHSCT Family Support Panel or Ethos Family Support Hub, with priority given to WHSCT children who are deemed to be on levels 3 or 4 of the Hardiker Model.

The ASG has capacity for 10 places per day for 4 days per week during term time. Early Years staff maintain regular contact with parents via home visits and telephone contact and encourage a reciprocal relationship that ensures regular updates are received and shared. Close liaison is maintained with social workers with any concerns being highlighted, positive feedback given and bi-monthly reports provided so clear communication is established.

Little Amigos is a valuable service that provides diversionary activities for children; responsive, emotional support for children and parents; respite for parents and Little Amigos staff maintain close links with statutory social care providers. In the past year 24 children in total have benefitted from attending Little Amigos ASG. Little Amigos also continues to be the only after schools provider within the Greater Shantallow area which is targeting children in need.



Lynne Duffy
SureStart Manager



Grania Jackson
Family Centre
Manager

HR REPORT

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In 2022-2023, perhaps more than ever, the dedication and commitment of our staff to the running of the Resource Centre Derry was evident to me, to service users and to the local community. Together, we made changes and adapted to new ways of working which were unimaginable a few years ago.

People Goals:

This has been another challenging year in respect of recruitment. Over the past two years, we have benefited from an active market, in part driven by the “great resignation” - an exodus of workers during the pandemic, - but, this year, recruitment has suffered from a fall in the volume of permanent job vacancies. At the same time, we are having to work harder to meet the demands of candidates and secure placements.

Future Plans :

As we look to the future, we want to make sure that the Resource Centre Derry is well positioned to create a workplace that enables all of us to do our best work, promotes a sense of belonging, improves our wellbeing and creates an inclusive culture. At the forefront of this effort, our contracted services with HR Team brings together the skills, experience, and leadership that will help us to grow as a great place to work and to become an employer of choice.

We will review the past year’s key initiatives and results which will enable us to structure our thoughts about successes and failures and allow us to set accurate, realistic and challenging goals as a path for the following year. This will also assist us in structuring a retrospective and follow-up plan around HR initiatives.



Adrienne Clarke
HR Manager

TREASURER / FINANCE REPORT

2023

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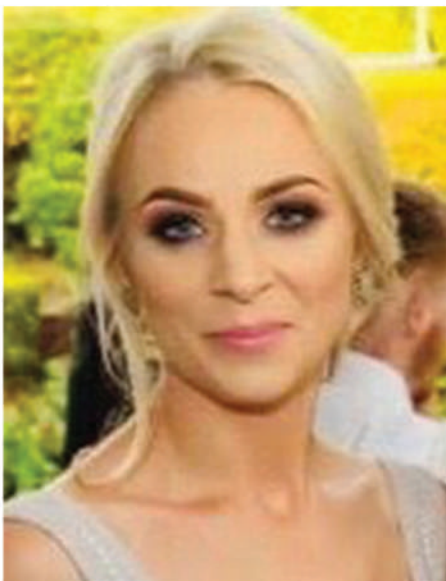
Like other community voluntary organisations, the Resource Centre is experiencing an unprecedented increase in running costs; staff costs, food costs, fuel and energy costs have all significantly increased. Most services within the Centre have returned to pre-Covid levels with an added demand for access to these services due to the cost-of-living crisis. There is a requirement for volunteers to meet this demand, but we have found a reduction in the number of volunteers that are available to supply support to the Centre.

With the increase in costs the Centre is dependent on income generated from the Community Shop, the rental of St Brigid's Hall, Private Daycare and Meals on Wheels Clients. The income from these fundraising activities has increased for same period last year, but the Centre continues to run at a loss.

Funding has remained static and continues to be vital to the operation of the Centre to finance critical community services. The principal funding sources for the Centre during the year includes Derry City and Strabane District Council, Western Health & Social Care Trust, Department for Communities, and the National Lottery. With the lack of long term and substantial funding we continue to find it hard to plan and cannot offer long term employment to staff which makes recruitment difficult at times.

The fiscal year end March 2023 ran within a projected deficit and as mentioned our costs have risen for the same period last year. This deficit will continue unless additional funding is secured or through an expansion of our Private Daycare and Meals on Wheels services to place less reliance on public funding and to support the financial viability of the Centre. Given the challenging times RCD will strive to source new funding to enhance the facilities and services available at the Centre. It is essential that we continue to monitor our expenditure monthly and reduce this where possible and to find new ways to maximise income.

I would like to thank the board, our CEO, and our Auditor Gerry Murray and Peter Barr at McDaid, McCullough, and Moore, for their support throughout the fiscal year. Thank you.



Leona Watson
Finance Manager

MEALS ON WHEELS

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Our focus this year has been on streamlining our Meal on Wheels service. By meticulously planning delivery routes, we've ensured punctual and efficient meal deliveries. Moreover, we've introduced a robust system where meals for those with specific dietary requirements are clearly labelled, ensuring the well-being of our service users. Rooted in the ethos of the "People and Communities" programme, we've endeavoured to make our services people-led, building on the strengths of our community, and ensuring we are well-integrated with other local services. Regular dialogues with the public, carers, and service users have been instrumental in refining our services.

In the past year (January – November 2023), our Meals on Wheels program has continued to serve our community with dedication and commitment. We are pleased to provide a detailed account of our activities, challenges, and achievements during this period.

Metric	Value
Meals Delivered	Over 17,900
Service Users	222

Laura has been actively involved in promoting our Meals on Wheels service. She designed a leaflet for Storm Media, which will be distributed to 30,000 homes this month, and advertisements of the service are currently being played on large screens throughout the city. This initiative aims to raise awareness and attract potential volunteers to join our cause.

Over the last year, our Meals on Wheels service has transformed from being just a meal delivery mechanism to a vital cog in the community machinery, ensuring safety, fostering connections, and building community resilience. We wish to continue the mission of our service into 2024 and continue to provide a hot, nutritious meals to those in need, particularly the elderly and infirm.



Adrienne Clarke
Meals on Wheels
Co-ordinator



Laura McNulty
Meals on Wheels
Administrator

OUR ACHIEVEMENTS & FUTURE PLANS

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Plans For The Future - Resource Centre Derry New Build.



MEALS ON WHEELS

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OUR THANKS

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THANK YOU

Declan and Staff from Fareshare, Mallusk Road Belfast.

Michael Dalton of Dalton Farm Produce.

E. Doherty and Son Ltd. Anna Marie – Community shop donator.

Mr White – Meals on Wheels donator.

Storm Media - for all there fantastic advertisement and print work

and last but not least,
every single person who has Volunteered
with in the, centre joined us at our Community Café
or group events and continues to support our services
here at The Resource Centre Derry.



Resource Centre Derry

Serving the Community since 1974

The Resource Centre Derry

Northern Ireland - Charity number 104471

Annual return

THE RESOURCE CENTRE DERRY
Racecourse Road
Carnhill
Derry BT48 8BA

Date: 6 September 2023

McDaid McCullough Moore
Statutory Auditor
28/32 Clarendon Street
Derry BT48 7HD

BT48 7HD

Dear Sirs,

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and officials of the charitable company, the following representations given to you in connection with the charitable company's financial statements for the year ended 31 March 2023. These enquiries have included inspection of supporting documentation, where appropriate, and are sufficient to satisfy ourselves that we can make each of the following representations.

1. General

We acknowledge as directors our responsibility under the Companies Act 2006 for preparing financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and members meetings, have been made available to you.

The financial statements are free of material misstatements, including omissions.

We believe that the effect of uncorrected misstatements is immaterial both individually and in total.

Internal Controls and Fraud

We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. There have been no irregularities (or allegations of irregularities) involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysts, regulators or others.

2. Accounting Policies

The accounting policies used are detailed in the financial statements and are consistent with those adopted in the previous financial statements.

3. Accounting estimates

The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

4. Statement of Financial Activities - Deficit £51,271

Except as disclosed in the financial statements, the results for the year were not materially affected by:

- (a) transactions of a sort not usually undertaken by the charitable company,
- (b) circumstances of an exceptional or non-recurrent nature.
- (c) charges or credits relating to prior periods or
- (d) any change in the basis of accounting.

Any expenditure included in the financial statements (where receipts or vouchers were not available) was properly made in connection with the carrying on of the charitable company's business, unless specifically notified to you as being of a private nature.

5. Fixed Assets (£606,722)

- (a) The company has a satisfactory title to all fixed assets included in the financial statements and there are no liens or encumbrances on the company assets, except for those that are as disclosed in the notes to the financial statements.
- (b) The fixed assets to which the company has satisfactory title are included in the financial statements.
- (c) All amounts of expenditure capitalised in respect of fixed assets as detailed in the financial statements represent expenditure incurred in acquiring additional assets or improving existing assets. No expenditure capitalised is of a revenue nature.
- (d) We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets reflected in the financial statements.

6. Stocks (£532)

The charitable company's stock comprises the whole of the charitable company's stock wherever situated.

The stock was ascertained by annual evaluation carried out by the company's employees under the supervision of responsible Officials on (and after) 31 March 2023.

The stock has been valued at the lower of cost and estimated net realisable value.

7. Debtors (£101,172)

Balances included in the financial statements are all valid debtors or prepayments. The bad debts written off are complete as far as the trustees are aware and full provision has been against specific debts which are known or may be expected to be irrecoverable.

8. Other Current Assets (£436,191)

In our opinion, other current assets are expected to realise in the ordinary course of business at least the amounts at which they are stated in the company's Balance Sheet.

9. Liabilities (£92,091)

All known liabilities of material amount at 31 March 2023 are shown in the financial statements including the liability for all purchases to which title has passed prior to 31 March 2023 and for all items included in stocks.

All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of liabilities reflected in the financial statements.

10. Capital Commitments

At 31 March 2023 there were no commitments for capital expenditure.

11. Subsequent events

There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

12. Transactions with Trustees

The Company has had at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for the trustees nor to guarantee or provide security for such matters.

13. Other Related Party Transactions

All other related party transactions for the year ended 31 March 2023 are shown in Note 26. We have made available to you all relevant information concerning such transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Companies Act 2006 or accounting standards.

14. Going Concern

We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We also confirm our plans for future action required to enable the company to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

15. Law and Regulations

We are not aware of any irregularities, including fraud, involving management or employees of the charitable company; nor are we aware of any breaches or possible breaches of statute, regulations or contracts, agreements or the company's Memorandum & Articles of Association which might prejudice the charitable company's going concern status or that might result in the charitable company suffering significant penalties or other loss. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

16. Grants and Donations

All grants, donations and other income, the receipt of which is subject to specific terms and conditions, have been notified to you. There have been no breaches of terms or conditions during the year in the application of such income.

Restricted grants and donations have been received during the year from the following :

Department for Communities, Western Health and Social Care Trust, Derry City and Strabane District Council, Community fund and other sundry grants. All restricted revenue income balances to be carried forward, have been notified to you.

17. Cash/Shop donations

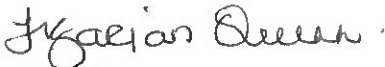
All cash donations received, during the year ended 31 March 2023 have been included in the weekly financial records and are included in the financial statements.

18. Social Centre Activities

All income received from social centre activities, during the year ended 31 March 2023, including meal receipts, bus income, bingo income, meals on wheels receipts, entertainment and hairdressing have been included in the weekly cash returns and are included in the financial statements.

We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each director has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant audit information and to establish that you are aware of that information.

Yours faithfully,



**M Quinn
Trustee**



**J Nixon
Trustee**