

Carrickfergus Community Forum

Northern Ireland · Charity number 104550

Details

Known as	CCF
Status	Received
Company number	608232
Registered	2016-02-09
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Carrickfergus Community Forum 31 Lancasterian Street Carrickfergus BT38 7ab BT38 7AB
Phone	02893 359777
Email	carrickcommunity@btconnect.com
Website	www.carrickferguscommunityforum.co.uk

Activities

Purposes: The Charity's objects ("Objects") are specifically restricted to the following:- (1) The advancement of community development in the Carrickfergus Borough and district area of County Antrim (the "area of benefit") and in particular the promotion of the community and voluntary sector for the benefit of the public by providing training, support, information, facilities and amenities to, and promote good practice among, community and voluntary groups. (2) To provide and maintain a Forum where member organisations can join together to find mutual support, exchange views, share common issues and information, create a collective voice for the community and voluntary sector and work in partnership with statutory agencies and authorities. (3) To advance education and training. (4) To promote good community relations, religious and racial harmony and equality and diversity.

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

How the charity works: Advice/advocacy/information, Community development, Education/training, General charitable purposes, Relief of poverty, Research/evaluation, Volunteer development

Who the charity helps: Adult training, Ethnic minorities, General public, Men, Mental health, Older people, Parents, Specific areas of deprivation, Unemployed/low income, Voluntary and community sector, Volunteers, Women

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£119,390	£121,657	£0	3

Trustees

Name	Role	Appointed
Ann Mayne		
Drew Mccoubrey		
Mr Aaron Skinner		
Mr Bill Dornan		
Mr George Clarke		
Mr Robert Jim Mccaw		
Mr William Simms		
Mrs Patricia Johnston		
Ms Lisa Morris		

Carrickfergus Community Forum

Northern Ireland - Charity number 104550

Accounts

Carrickfergus Community Forum

(A COMPANY LIMITED BY GURANTEE)

**Trustees Annual Report and Unaudited Financial Statements
for the year ended 31 March 2025**

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COMPANIES HOUSE

Registered Charity in Northern Ireland (NIC104550)

Company registration number (NI608232)

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
Financial Statements**

Year ended 31 March 2025

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**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2025

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Carrickfergus Community Forum
Charity registration number	NIC104550
Company registration number	NI608232
Principal office	Carrickfergus Community Forum 31 Lancasterian Street Carrickfergus Co Antrim BT38 7AB
The trustees	Mr B Dornan Ms A Mayne Mr D McCoubrey Mr G Clarke Mr J McCaw Mr J Simms Ms P Johnston Ms L Morris Mr A Rainey (Resigned 31 st July 2023)
Company secretary	None
Independent examiner	Simon Hopper F.C.A. Hopper & Co 6 Doagh Road Ballyclare BT39 9BG

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Carrickfergus Community Forum (The Forum) was established as a company limited by guarantee under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. The Forum is governed by the Board of Directors.

The Board of Directors, who are elected members, consist of thirteen elected persons. Every year one third of the elected directors retire by rotation. The directors to retire are those who have been longest in office since their last election. A retiring director is eligible for re-election. New directors are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the organisational plan and recent performance of the Forum. They are free to discuss any issues with other directors or key employees. Directors are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role. Janice Cherry is appointed to supervise the day to day operations of the company.

The directors who served The Forum are detailed on page 1. The Forum is limited by guarantee.

Risk Management

The directors have actively reviewed the major risks which the charity faces and believe that maintaining the unrestricted reserves at the require levels to finance the working capital and continue the charity's activities on a short term basis, combined with the annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The directors have also examined other business and operational risks which the Forum faces and confirm that they have established systems to mitigate significant risks.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

(A) Purposes

The Charity's objects ("Objects") are specifically restricted to the following:-

- (1) The advancement of community development in the Carrickfergus Borough and district area of County Antrim (the "area of benefit") and in particular the promotion of the community and voluntary sector for the benefit of the public by providing training, support, information, facilities and amenities to, and promote good practice among, community and voluntary groups.
- (2) To provide and maintain a Forum where member organisations can join together to find mutual support, exchange views, share common issues and information, create a collective voice for the community and voluntary sector and work in partnership with statutory agencies and authorities.
- (3) To advance education and training.
- (4) To promote good community relations, religious and racial harmony and equality and diversity.

The main activities undertaken to further these aims are outlined in the "Achievements and Performance" section of this report.

ACHIEVEMENTS AND PERFORMANCE

In the period April 2024 to March 2025 Carrickfergus Community Forum (CCF) achieved in excess of the agreed targets. The group has engaged with a wide network of organisations to enable more targeted delivery of services and better use of resources through partnership working and joined up approaches to available funding programmes.

Grab a Grand – This was an extremely successful partnership headed up by Clanmil Housing and supported by various organisation that contributed financially to the programme. The local community engaged particularly well with the participatory budgeting mechanism employed to decide which groups were awarded funding.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2025

MEA Community Clusters -Organised and hosted by Positive Carrickfergus and Mid & East Antrim Borough Council, CCF has represented our member groups and supported them to receive funding through this working group that has furthered the work of each charity.

CCF has offered pro bono services to groups including governance health checks and support to prepare annual income and expenditure reports.

The Directors carried out a review of the Strategic Plan for CCF and the objectives set out for CCF have been achieved and changes to operational plans implemented. The Forum is now fully operational as a community hub with a wider range of service providers housed on the premises, Mid & East Antrim Affordable Food Club and Mid & East Antrim Community Advice Service have both based their projects here two days per week to enable local people to avail of their services.

We continue to host a range of support organisations to enable local access to much needed services, preventing the need to travel outside the area so that people are not excluded from support through lack of means or access to transport.

- . AWARE Defeat Depression
- . Compassionate Friends
- . Ladies Craft Drop in Group
- . AAVS Counselling
- . Men's Support Group
- . Affordable Food Club
- . Autism NI
- . Mid & East Antrim Community Advice Service
- . Impact Training
- . RNIB Music sessions
- . Cornerstone Adult Addiction Service
- . NHSCT Bereaved by Suicide
- . Counselling

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2025

There is a part time staff member funded through the Small Pockets of Deprivation Programme (NIHE) based in Greenisland and they support and develop the local community through targeted programmes. These are developed in response to locally identified needs and range from seasonal celebration events, governance training, hosting housing and benefit clinics to after school provision such as homework clubs.

To further build relationships between the community and statutory sector CCF continues to host a twice yearly Meet the Councillors evening with local Councillors invited to attend and respond to any queries raised by their constituents. This is very successful and we have seen an increased level of engagement through this event with partnership working between Councillors and community groups producing positive results. CCF continues to be represented on the following panels;

- . Community Development Network
- . Clanmil Steering Committee
- . Forum
- . Ascertainment Steering Committee
- . Community Planning
- . Greenisland & Carrickfergus
- . Dublin Think Tank
- . Community Cluster Group
- . Peace Plus co design
- . Funding clinic lottery
- . Police & Community Safety
- . Greenisland regeneration
- . Partnership
- . committee
- . RAISE Initiative
- . NIHE Interagency Group

CCF supports a large number of local community groups to secure funding, build capacity and further their aims and objectives using community development principles. Cultural events, best practice visits, training and securing funding for local programmes to promote good relations has built the capacity of local groups and individuals with a focus on understanding and acceptance of different cultures.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2025

CCF has leveraged over £50,000 of additional funding for programmes and activities through the DFC Community Investment Fund in 2024/2025 including provision of a dedicated worker for Greenisland. Further funding secured for local groups amounted to £xxx during this period.

CCF continued to facilitate the delivery of accredited and non-accredited training courses for 289 individuals including;

. ICT Level 1 & 2	20 participants
. Mental Health (Impact Training)	16 participants
. Nail Training/Employability	10 participants
. Health & Safety	8 participants
. First Aid at Work	10 participants
. English Essential Skills (2 courses)	16 participants
. Healthy Habits (2 courses)	10 participants
. Craft Group Drop in	20 participants
. CCF Tea Dance	60 participants per session
. Mens Group	
• Health Development	8 participants
• Mental Health 1 st Aid	8 participants
• Suicide Prevention	8 participants
• Intro to Community	
• Development Level 1	11 participants
. Keeping Safe Training Bands Forum	20 participants

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2025

. Event Marshalling Course	20 participants
. NRC 5 Steps to Wellbeing	15 participants
. Yoga	8 participants
. Mindful Carers	6 participants
. Wellness Recovery Action Plan Course	15 participants

In furtherance of its aims and objectives CCF will continue to source funding and resources to enable delivery of the strategic plan.

FINANCIAL REVIEW

The Forum is a non-profit organisation.

The Statement of Financial Activities shows Deficit of £2,267. (2024 deficit £5,635). At 31 March 2025 the total funds of the charity amounted to £86,609 comprising restricted funds of £7,069 and unrestricted funds of £79,540. The majority of income received by the Forum is ear marked by the donors for specific projects (restricted income). Other income generated by the Forum is generally unrestricted and can be used to finance running costs.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2025

Reserves Policy

The Trustees have considered in their assessment of risks faced by the Forum the need to hold unrestricted reserves. They aim to hold at least 6 months costs in reserve to allow time to source alternative funding should a major source of funds bring their support to an end. Reserves are currently in excess of 6 months costs.

Plans for future periods

Carrickfergus Community Forum will implement the aims and objectives of the Strategic Plan for 2023-2025 and will continue to secure resources enabling the delivery of capacity building and community development opportunities for the local community. CCF will further develop relationships and partnership working opportunities with local agencies and community organisations to reduce duplication and ensure effective service delivery in the areas of Carrickfergus, Greenisland and Whitehead.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

INDEPENDENT EXAMINER

Hopper & Co., have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

The trustee's annual report was approved on^{8th 21st 2025} and signed on behalf of the board of trustees by:



Mr B Dornan
Trustee

**Carrickfergus Community Forum
(A Company Limited by Guarantee)**
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARRICKFERGUS COMMUNITY FORUM

YEAR ENDED 31 March 25

I report on the financial statements of Carrickfergus Community Forum ('the charity') for the year ended 31st March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act

INDEPENDENT EXAMINER'S STATEMENT

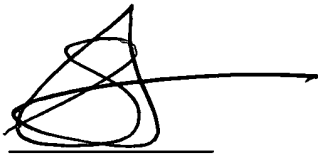
I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

- (1) Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- (2) The financial statements do not accord with those records; or
- (3) The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARRICKFERGUS COMMUNITY FORUM**

YEAR ENDED 31 March 25

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, consisting of a stylized, overlapping loop followed by a horizontal line extending to the right.

S Hopper FCA
Partner
Hopper & Co

Carrickfergus Community Forum
(A Company Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

for the year ended 31 March 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
Income from:					
Donations and legacies	2		110,352	110,352	113,577
Other trading activities	3	8,170	-	8,170	2,257
Investment Income	4	868	-	868	686
		-----	-----	-----	-----
Total Income		9,038	110,352	119,390	116,520
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	5	5,387	116,270	121,657	122,155
		-----	-----	-----	-----
Total Expenditure		5,387	116,270	121,657	122,155
		-----	-----	-----	-----
Net Income		3,651	(5,918)	(2,267)	(5,635)
		-----	-----	-----	-----
Net movement in funds		3,651	(5,918)	(2,267)	(5,635)
Funds brought forward		75,889	12,987	88,876	94,511
		-----	-----	-----	-----
Funds carried forward	12	79,540	7,069	86,609	88,876
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

Carrickfergus Community Forum
(A Company Limited by Guarantee)
BALANCE SHEET
As at 31 March 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible Fixed Assets	10	16,206	16,789
Total fixed assets		<u>16,206</u>	<u>16,789</u>
Current Assets			
Cash and cash equivalents		88,300	90,770
Total current assets		<u>88,300</u>	<u>90,770</u>
Creditors: amounts falling due within one year	11 & 12	17,897	18,683
Total Creditors		<u>17,897</u>	<u>18,683</u>
Net Current Assets		<u>70,403</u>	<u>72,087</u>
Total Net Assets		<u>86,609</u>	<u>88,876</u>
Funds of the charity			
Restricted funds	15	7,069	12,987
Unrestricted Funds		79,540	75,889
Total charity funds		<u>86,609</u>	<u>88,876</u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 8/12/25 and are signed on behalf of the board by:



Mr B Dornan
Trustee

(NI608232)

The notes on pages 16 to 27 form part of these accounts

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS
for the year ended 31 March 2025**

1. ACCOUNTING POLICIES

General information

The charity constitutes a public benefit entity as defined by FRS 102. The address of the principal office is 31 Lancasterian Street, Carrickfergus, Co Antrim, BT38 7AB.

Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. The trustees consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

FUND ACCOUNTING

The charity has various types of funds for which it is responsible, and which require separate disclosure. A definition of the various types of funds is as follows:

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

Unrestricted funds are funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Designated funds are general funds set aside by the trustees for use in the future.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

The charity receives grants in respect of support services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

If entitlement is not met, then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable unless they relate to a specified future period.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

(i) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

(ii) Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2025

(iii) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(iv) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(v) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vi) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(vii) Investment income

This is included in the accounts in the period to which it relates.

(viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses, and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025

(i) Liability recognition

Liabilities are recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

(ii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(iv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(v) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated based on time spent, per capita and activity.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2025**

ASSETS

(i) Tangible Fixed Assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Fixtures and Equipment	15% Reducing balance
------------------------	----------------------

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

(ii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Leases

Rentals payable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Tax

The charity benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2025

- depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Grants				
Housing Executive		39,389	39,389	35,528
Mid & East Antrim BC		300	300	300
Dept. of Social Dev.Community				
Investment fund		63,345	63,345	59,799
Awards for All		-	-	10,000
ASCERT Grant		900	900	2,400
Clanmil Grant		-	-	5,550
Cohesion Fund		5,818	5,818	-
Impact Network Grant		600	600	
	-----	-----	-----	-----
	-	110,352	110,352	113,577
	-----	-----	-----	-----

3. Other trading activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Access NI		-	-	297
Income Generated	8,170	-	8,170	1,960
	-----	-----	-----	-----
	8,170	-	8,170	2,257
	-----	-----	-----	-----

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2025

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Bank Interest Receivable	868	-	868	686
	-----	-----	-----	-----
	868	-	868	686
	-----	-----	-----	-----

5. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Main Activity	5,252	110,014	115,266	116,032
Governance costs	135	6,256	6,391	6,123
	-----	-----	-----	-----
	5,387	116,270	121,657	122,155
	-----	-----	-----	-----

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2025

6. ANALYSIS OF SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Wages & Salaries	2,175	66,158	68,333	63,422
Rent & Rates	-	11,620	11,620	11,256
Light & Heat	-	5,072	5,072	3,468
Cleaning & Maintenance	36	3,539	3,575	691
Project Expenses	3,041	23,625	26,666	28,405
Training Courses	-	-	-	8,790
	----- 5,252 -----	----- 110,014 -----	----- 115,266 -----	----- 116,032 -----

7. INDEPENDENT EXAMINATION FEES

	Total 2024	Total 2024
	£	£
Fees payable to independent examiner for:		
Independent examination of the financial statements	1,080	1,080
	-----	-----

8. TRUSTEES REMUNERATION AND EXPENSES

The average head count of employee during the year was 2 (2024: 2)

No employee received employee benefits of more than £60,000 during the year (2024: Nil)

9. TRUSTEES REMUNERATION AND EXPENSES

The Trustees received no remuneration from the charity during the current or preceding financial years.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2025

10. TANGIBLE FIXED ASSETS

	Fixtures & Fittings
Cost	£
At beginning of the year	36,058
Additions	2,277
Disposals	-
At end of the year	<u>38,335</u>
Depreciation	
At beginning of the year	19,269
Depreciation	2,860
Disposals	-
At end of the year	<u>22,129</u>
Net book value at beginning of the year	<u>16,789</u>
Net book value at end of the year	<u>16,206</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2025	Total 2024
	£	£
Trade Creditors	611	814
Accruals & Deferred income	17,286	17,869
	<u>17,897</u>	<u>18,683</u>

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2025

12. Deferred income	2025	2024
	£	£
At 1 April 2024	16,789	15,598
Amount released to income	(2,860)	(2,962)
Amount deferred in Year	2,277	4,153
	-----	-----
At 31 March 2025	16,206	16,789
	-----	-----

13. Pensions and other post retirement benefits

Defined contribution Plans

The amount recognised in income or expenditure as an expense as an expense in relation to defined contribution plans was £(2,387) (2024:(2,306).

14. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2025	2024
	£	£
Recognised in creditors:		
Deferred government grants due within one year	(2,860)	(2,962)
	=====	=====

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2025

15. FUND BALANCES

Funds 2025	Balance at start	Income	Expenditure	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General fund	75,889	9,038	(5,387)	3,651	-	79,540
Restricted Funds						
Restricted Funds	12,987	110,352	(116,270)	(5,918)	-	7,069
Total	----- 88,876 -----	----- 119,390 -----	----- (121,657) -----	----- (2,267) -----	----- - -----	----- 86,609 -----

Funds 2024	Balance at start	Income	Expenditure	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General fund	79,684	2,646	(6,441)	(3,795)	-	75,889
Restricted Funds						
Restricted Funds	14,827	113,874	(115,714)	(1,840)	-	12,987
Total	----- 94,511 -----	----- 116,520 -----	----- (121,155) -----	----- (5,635) -----	----- - -----	----- 88,876 -----

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2025

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£
Fixed Assets	16,206	-	16,206
Net Current Assets	63,334	7,069	70,403
	-----	-----	-----
	79,540	7,069	86,609
	-----	-----	-----
	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Fixed Assets	16,789	-	16,789
Net Current Assets	59,100	12,987	72,087
	-----	-----	-----
	75,889	12,987	88,876
	-----	-----	-----

Carrickfergus Community Forum

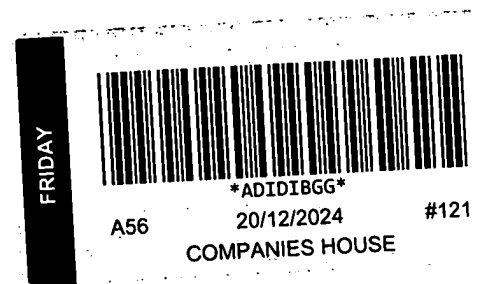
Northern Ireland - Charity number 104550

Accounts

Carrickfergus Community Forum

(A COMPANY LIMITED BY GURANTEE)

**Trustees Annual Report and Unaudited Financial Statements
for the year ended 31 March 2024**



Registered Charity in Northern Ireland (NIC104550)

Company registration number (NI608232)

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
Financial Statements**

Year ended 31 March 2024

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**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Carrickfergus Community Forum
Charity registration number	NIC104550
Company registration number	NI608232
Principal office	Carrickfergus Community Forum 31 Lancasterian Street Carrickfergus Co Antrim BT38 7AB
The trustees	Mr B Dornan Ms A Mayne Mr D McCoubrey Mr G Clarke Mr J McCaw Mr J Simms Ms P Johnston Ms L Morris Mr A Rainey (Resigned 31 st July 2023)
Company secretary	None
Independent examiner	Simon Hopper F.C.A. Hopper & Co 6 Doagh Road Ballyclare BT39 9BG

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Carrickfergus Community Forum (The Forum) was established as a company limited by guarantee under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. The Forum is governed by the Board of Directors.

The Board of Directors, who are elected members, consist of thirteen elected persons. Every year one third of the elected directors retire by rotation. The directors to retire are those who have been longest in office since their last election. A retiring director is eligible for re-election. New directors are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the organisational plan and recent performance of the Forum. They are free to discuss any issues with other directors or key employees. Directors are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role. Janice Cherry is appointed to supervise the day to day operations of the company.

The directors who served The Forum are detailed on page 1. The Forum is limited by guarantee.

Risk Management

The directors have actively reviewed the major risks which the charity faces and believe that maintaining the unrestricted reserves at the require levels to finance the working capital and continue the charity's activities on a short term basis, combined with the annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The directors have also examined other business and operational risks which the Forum faces and confirm that they have established systems to mitigate significant risks.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

OBJECTIVES AND ACTIVITIES

(A) Purposes

The Charity's objects ("Objects") are specifically restricted to the following:-

- (1) The advancement of community development in the Carrickfergus Borough and district area of County Antrim (the "area of benefit") and in particular the promotion of the community and voluntary sector for the benefit of the public by providing training, support, information, facilities and amenities to, and promote good practice among, community and voluntary groups.
- (2) To provide and maintain a Forum where member organisations can join together to find mutual support, exchange views, share common issues and information, create a collective voice for the community and voluntary sector and work in partnership with statutory agencies and authorities.
- (3) To advance education and training.
- (4) To promote good community relations, religious and racial harmony and equality and diversity.

The main activities undertaken to further these aims are outlined in the "Achievements and Performance" section of this report.

ACHIEVEMENTS AND PERFORMANCE

In the period April 2023 to March 2024 Carrickfergus Community Forum (CCF) achieved in excess of the agreed targets and was able to implement programmes at short notice in response to emergent community needs.

The main focus of CCF is community development and capacity building, therefore much of the activity relates to delivering this objective. CCF has engaged with Impact Training/Belfast Works Connect who are based on the premises two days per week and deliver a variety of courses for residents across Mid & East Antrim. In this reporting period CCF has delivered a wide range of training and awareness sessions as detailed below.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

- | | |
|--|----------------------------|
| . Skills development – ICT/DIY etc | . Castle Tapestry Project |
| . Suicide intervention training | . Leadership Programme JC |
| . Impact Training/Belfast Works | . Airfryer demo |
| . Connect | . Foetal alcohol workshops |
| . Safekeeping and governance | . Drumming workshop |
| . Training | . Carers courses |
| . Marshalling training | . Health Screening |
| . Self Care | . Yoga |
| . Recovery College | . Wax melts |
| . Alzheimers Information Session | . Inspire sessions |
| . Mood matters and Living life to the Full | . Tea Dances |

Community Development activities have included hosting of information sessions on various topics relating to the history and culture of Northern Ireland including the Good Friday Agreement. These have been well received by all participants.

The Directors carried out a review of the Strategic Plan for CCF and the incoming year will see a focus on achieving these objectives.

We continue to host a range of support organisations to enable local access to much needed services, preventing the need to travel outside the area so that people are not excluded from support through lack of means or access to transport.

- | | |
|---------------------------|------------------------------|
| . AWARE Defeat Depression | . Ladies Craft Drop in Group |
| . Compassionate Friends | . AAVS Counselling |
| . Men's Support Group | . NHSCT Bereaved by Suicide |
| . RNIB Music sessions | Counselling |

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

. Cornerstone Adult Addiction Service

An important aspect of the work undertaken by CCF is to maintain existing and develop new networking opportunities for groups and individuals in the Mid & East Antrim Area. In furtherance of this objective CCF hold bi-monthly Board Meetings to share best practice and keep up to date with relevant local developments.

During this reporting period CCF has engaged with various groups and organisations at both local and regional levels with representation by CCF at various conferences, think tanks, and community events aimed at developing future programs for the delivery of community development initiatives. CCF is represented on the following panels:

- . Community Development Network Forum
- . Community Planning
- . Dublin Think Tank
- . Pleace Plus co design
- . Funding clinic lottery
- . Greenisland regeneration committee

FINANCIAL REVIEW

The Forum is a non-profit organisation.

The Statement of Financial Activities shows Deficit of £5,636. (2023 – expenditure of £12,429). At 31 March 2024 the total funds of the charity amounted to £88,875 comprising restricted funds of £13,062 and unrestricted funds of £75,813. The majority of income received by the Forum is ear marked by the donors for specific projects (restricted income). Other income generated by the Forum is generally unrestricted and can be used to finance running costs.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

Reserves Policy

The Trustees have considered in their assessment of risks faced by the Forum the need to hold unrestricted reserves. They aim to hold at least 6 months costs in reserve to allow time to source alternative funding should a major source of funds bring their support to an end. Reserves are currently in excess of 6 months costs.

Plans for future periods

Carrickfergus Community Forum will implement the aims and objectives of the Strategic Plan for 2023-2025 and will continue to secure resources enabling the delivery of capacity building and community development opportunities for the local community. CCF will further develop relationships and partnership working opportunities with local agencies and community organisations to reduce duplication and ensure effective service delivery in the areas of Carrickfergus, Greenisland and Whitehead.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

INDEPENDENT EXAMINER

Hopper & Co., have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

The trustee's annual report was approved on 12th December 2024 and signed on behalf of the board of trustees by:



Mr B Dornan
Trustee

**Carrickfergus Community Forum
(A Company Limited by Guarantee)**
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARRICKFERGUS COMMUNITY FORUM
YEAR ENDED 31 March 24

I report on the financial statements of Carrickfergus Community Forum ('the charity') for the year ended 31st March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

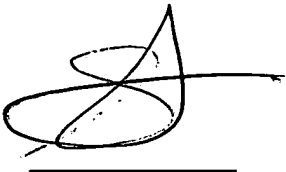
- (1) Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- (2) The financial statements do not accord with those records; or
- (3) The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Carrickfergus Community Forum
(A Company Limited by Guarantee)**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARRICKFERGUS COMMUNITY FORUM

YEAR ENDED 31 March 24

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



S Hopper FCA
Partner
Hopper & Co

Carrickfergus Community Forum
(A Company Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

for the year ended 31 March 2024

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£
Income from:					
Donations and legacies	2		113,577	113,577	134,531
Other trading activities	3	1,960	297	2,257	2,717
Investment Income	4	686	-	686	138
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Income		2,646	113,874	116,520	137,386
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	5	6,441	115,714	122,155	124,957
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Expenditure		6,441	115,714	122,155	124,957
		-----	-----	-----	-----
Net Income		(3,795)	(1,840)	(5,635)	12,429
		-----	-----	-----	-----
Net movement in funds		(3,795)	(1,840)	(5,635)	12,429
Funds brought forward		79,684	14,827	94,511	82,082
		-----	-----	-----	-----
Funds carried forward	12	75,889	12,987	88,876	94,511
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

Carrickfergus Community Forum
(A Company Limited by Guarantee)
BALANCE SHEET
As at 31 March 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Fixed Assets	10	16,789	15,598
Total fixed assets		<u>16,789</u>	<u>15,598</u>
Current Assets			
Cash and cash equivalents		90,770	96,490
Total current assets		<u>90,770</u>	<u>96,490</u>
Creditors: amounts falling due within one year	11	18,683	17,577
Total Creditors		<u>18,683</u>	<u>17,577</u>
Net Current Assets		<u>72,087</u>	<u>78,913</u>
Total Net Assets		<u><u>88,876</u></u>	<u><u>94,511</u></u>
Funds of the charity			
Restricted funds	12	12,987	14,827
Unrestricted Funds		75,889	79,684
Total charity funds		<u><u>88,876</u></u>	<u><u>94,511</u></u>

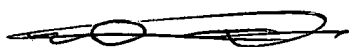
For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 12th December 2024 and are signed on behalf of the board by:



Mr B Dornan
Trustee

The notes on pages 14 to 25 form part of these financial statements.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS
for the year ended 31 March 2024**

1. ACCOUNTING POLICIES

General information

The charity constitutes a public benefit entity as defined by FRS 102. The address of the principal office is 31 Lancasterian Street, Carrickfergus, Co Antrim, BT38 7AB.

Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. The trustees consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

FUND ACCOUNTING

The charity has various types of funds for which it is responsible, and which require separate disclosure. A definition of the various types of funds is as follows:

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2024

Unrestricted funds are funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Designated funds are general funds set aside by the trustees for use in the future.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

The charity receives grants in respect of support services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

If entitlement is not met, then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable unless they relate to a specified future period.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

(i) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

(ii) Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2024

(iii) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(iv) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(v) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vi) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(vii) Investment income

This is included in the accounts in the period to which it relates.

(viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses, and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2024**

(i) Liability recognition

Liabilities are recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

(ii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(iv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(v) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated based on time spent, per capita and activity.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2024**

ASSETS

(i) Tangible Fixed Assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Fixtures and Equipment	15% Reducing balance
------------------------	----------------------

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

(ii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Leases

Rentals payable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Tax

The charity benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

- depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Grants				
Housing Executive		35,528	35,528	37,883
Mid & East Antrim BC		300	300	300
Dept. of Social Dev. Community				
Investment fund		59,799	59,799	64,409
Awards for All		10,000	10,000	19,025
ASCERT Grant		2,400	2,400	1,850
Clanmil Grant		5,550	5,550	-
DWICP		-	-	11,064
	-----	-----	-----	-----
	-	113,577	113,577	134,531
	-----	-----	-----	-----

3. Other trading activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Access NI		297	297	231
Income Generated	1,960	-	1,960	2,486
	-----	-----	-----	-----
	1,960	297	2,257	2,717
	-----	-----	-----	-----

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Bank Interest Receivable	686	-	686	138
	-----	-----	-----	-----
	686	-	686	138
	-----	-----	-----	-----

5. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIIVITY TYPE

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Main Activity	6,306	109,726	116,032	118,968
Governance costs	135	5,988	6,123	5,989
	-----	-----	-----	-----
	6,441	115,714	122,155	124,957
	-----	-----	-----	-----

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

6. ANALYSIS OF SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Wages & Salaries	5790	57,632	63,422	58,489
Rent & Rates	516	10,740	11,256	10,519
Cost of Living Support	-	-	-	2,346
Light & Heat	-	3,468	3,468	5,260
Cleaning & Maintenance	-	691	691	-
Project Expenses	-	28,405	28,405	42,354
Training Courses	-	8,790	8,790	-
	6,306	109,726	116,032	118,968

7. INDEPENDENT EXAMINATION FEES

	Total 2024	Total 2023
	£	£
Fees payable to independent examiner for:		
Independent examination of the financial statements	1,080	1,080
	1,080	1,080

8. TRUSTEES REMUNERATION AND EXPENSES

The average head count of employee during the year was 2 (2023: 2)

No employee received employee benefits of more than £60,000 during the year (2023: Nil)

9. TRUSTEES REMUNERATION AND EXPENSES

The Trustees received no remuneration from the charity during the current or preceding financial years.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

10. TANGIBLE FIXED ASSETS

	Fixtures & Fittings
Cost	£
At beginning of the year	31,905
Additions	4,153
Disposals	-
At end of the year	<u>36,058</u>
 Depreciation	
At beginning of the year	16,307
Depreciation	2,962
Disposals	-
At end of the year	<u>19,269</u>
 Net book value at beginning of the year	<u>16,789</u>
Net book value at end of the year	<u>15,598</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2024	Total 2023
	£	£
Trade Creditors	814	899
Accruals & Deferred income	17,869	16,678
	<u>18,683</u>	<u>17,577</u>

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

12. Deferred income	2024	2023
	£	£
At 1 April 2023	15,598	14,928
Amount released to income	(2,962)	(2,752)
Amount deferred in Year	4,153	3,422
	-----	-----
At 31 March 2024	16,789	15,598
	-----	-----

13. Pensions and other post retirement benefits

Defined contribution Plans

The amount recognised in income or expenditure as an expense as an expense in relation to defined contribution plans was £(2,306) (2023:(2,341)).

14. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2024	2023
	£	£
Recognised in creditors:		
Deferred government grants due within one year	(2,962)	(2,752)
	=====	=====

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

15. FUND BALANCES

Funds 2024	Balance at start £	Income £	Expenditu re £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General fund	79,684	2,646	(6,441)	(3,795)	-	75,889
Restricted Funds						
Restricted Funds	14,827	113,874	(115,714)	(1,840)	-	12,987
Total	----- 94,511 -----	----- 116,520 -----	----- (121,155) -----	----- (5,635) -----	----- - -----	----- 88,876 -----

Funds 2023	Balance at start £	Income £	Expenditu re £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General fund	80,568	2,855	(376)	2,479	(3,363)	79,684
Restricted Funds						
Restricted Funds	1,514	134,531	(124,581)	9,950	3,363	14,827
Total	----- 82,082 -----	----- 137,386 -----	----- (124,957) -----	----- 12,429 -----	----- - -----	----- 94,511 -----

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Fixed Assets	16,789	-	16,789
Net Current Assets	59,024	13,062	72,086
	-----	-----	-----
	75,813	13,062	88,875
	-----	-----	-----
	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Fixed Assets	15,598	-	15,598
Net Current Assets	64,086	14,827	78,913
	-----	-----	-----
	79,684	14,827	94,511
	-----	-----	-----

Carrickfergus Community Forum

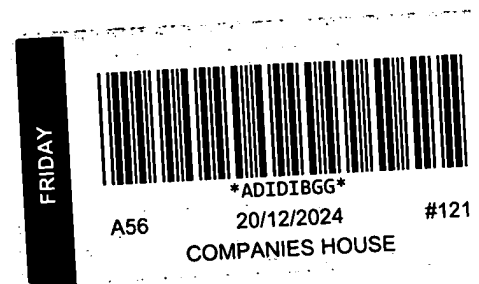
Northern Ireland - Charity number 104550

Annual report

Carrickfergus Community Forum

(A COMPANY LIMITED BY GURANTEE)

**Trustees Annual Report and Unaudited Financial Statements
for the year ended 31 March 2024**



Registered Charity in Northern Ireland (NIC104550)

Company registration number (NI608232)

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
Financial Statements**

Year ended 31 March 2024

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**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Carrickfergus Community Forum
Charity registration number	NIC104550
Company registration number	NI608232
Principal office	Carrickfergus Community Forum 31 Lancasterian Street Carrickfergus Co Antrim BT38 7AB
The trustees	Mr B Dornan Ms A Mayne Mr D McCoubrey Mr G Clarke Mr J McCaw Mr J Simms Ms P Johnston Ms L Morris Mr A Rainey (Resigned 31 st July 2023)
Company secretary	None
Independent examiner	Simon Hopper F.C.A. Hopper & Co 6 Doagh Road Ballyclare BT39 9BG

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Carrickfergus Community Forum (The Forum) was established as a company limited by guarantee under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. The Forum is governed by the Board of Directors.

The Board of Directors, who are elected members, consist of thirteen elected persons. Every year one third of the elected directors retire by rotation. The directors to retire are those who have been longest in office since their last election. A retiring director is eligible for re-election. New directors are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the organisational plan and recent performance of the Forum. They are free to discuss any issues with other directors or key employees. Directors are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role. Janice Cherry is appointed to supervise the day to day operations of the company.

The directors who served The Forum are detailed on page 1. The Forum is limited by guarantee.

Risk Management

The directors have actively reviewed the major risks which the charity faces and believe that maintaining the unrestricted reserves at the require levels to finance the working capital and continue the charity's activities on a short term basis, combined with the annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The directors have also examined other business and operational risks which the Forum faces and confirm that they have established systems to mitigate significant risks.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

OBJECTIVES AND ACTIVITIES

(A) Purposes

The Charity's objects ("Objects") are specifically restricted to the following:-

- (1) The advancement of community development in the Carrickfergus Borough and district area of County Antrim (the "area of benefit") and in particular the promotion of the community and voluntary sector for the benefit of the public by providing training, support, information, facilities and amenities to, and promote good practice among, community and voluntary groups.
- (2) To provide and maintain a Forum where member organisations can join together to find mutual support, exchange views, share common issues and information, create a collective voice for the community and voluntary sector and work in partnership with statutory agencies and authorities.
- (3) To advance education and training.
- (4) To promote good community relations, religious and racial harmony and equality and diversity.

The main activities undertaken to further these aims are outlined in the "Achievements and Performance" section of this report.

ACHIEVEMENTS AND PERFORMANCE

In the period April 2023 to March 2024 Carrickfergus Community Forum (CCF) achieved in excess of the agreed targets and was able to implement programmes at short notice in response to emergent community needs.

The main focus of CCF is community development and capacity building, therefore much of the activity relates to delivering this objective. CCF has engaged with Impact Training/Belfast Works Connect who are based on the premises two days per week and deliver a variety of courses for residents across Mid & East Antrim. In this reporting period CCF has delivered a wide range of training and awareness sessions as detailed below.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

- . Skills development – ICT/DIY etc
- . Suicide intervention training
- . Impact Training/Belfast Works
- . Connect
- . Safekeeping and governance
- . Training
- . Marshalling training
- . Self Care
- . Recovery College
- . Alzheimers Information Session
- . Mood matters and Living life to the Full
- . Castle Tapestry Project
- . Leadership Programme JC
- . Airfryer demo
- . Foetal alcohol workshops
- . Drumming workshop
- . Carers courses
- . Health Screening
- . Yoga
- . Wax melts
- . Inspire sessions
- . Tea Dances

Community Development activities have included hosting of information sessions on various topics relating to the history and culture of Northern Ireland including the Good Friday Agreement. These have been well received by all participants.

The Directors carried out a review of the Strategic Plan for CCF and the incoming year will see a focus on achieving these objectives.

We continue to host a range of support organisations to enable local access to much needed services, preventing the need to travel outside the area so that people are not excluded from support through lack of means or access to transport.

- . AWARE Defeat Depression
- . Compassionate Friends
- . Men’s Support Group
- . RNIB Music sessions
- . Ladies Craft Drop in Group
- . AAVS Counselling
- . NHSCT Bereaved by Suicide
Counselling

Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT

Year ended 31 March 2024

. Cornerstone Adult Addiction Service

An important aspect of the work undertaken by CCF is to maintain existing and develop new networking opportunities for groups and individuals in the Mid & East Antrim Area. In furtherance of this objective CCF hold bi-monthly Board Meetings to share best practice and keep up to date with relevant local developments.

During this reporting period CCF has engaged with various groups and organisations at both local and regional levels with representation by CCF at various conferences, think tanks, and community events aimed at developing future programs for the delivery of community development initiatives. CCF is represented on the following panels:

- . Community Development Network Forum
- . Community Planning
- . Dublin Think Tank
- . Pleace Plus co design
- . Funding clinic lottery
- . Greenisland regeneration committee

FINANCIAL REVIEW

The Forum is a non-profit organisation.

The Statement of Financial Activities shows Deficit of £5,636. (2023 – expenditure of £12,429). At 31 March 2024 the total funds of the charity amounted to £88,875 comprising restricted funds of £13,062 and unrestricted funds of £75,813. The majority of income received by the Forum is ear marked by the donors for specific projects (restricted income). Other income generated by the Forum is generally unrestricted and can be used to finance running costs.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

Reserves Policy

The Trustees have considered in their assessment of risks faced by the Forum the need to hold unrestricted reserves. They aim to hold at least 6 months costs in reserve to allow time to source alternative funding should a major source of funds bring their support to an end. Reserves are currently in excess of 6 months costs.

Plans for future periods

Carrickfergus Community Forum will implement the aims and objectives of the Strategic Plan for 2023-2025 and will continue to secure resources enabling the delivery of capacity building and community development opportunities for the local community. CCF will further develop relationships and partnership working opportunities with local agencies and community organisations to reduce duplication and ensure effective service delivery in the areas of Carrickfergus, Greenisland and Whitehead.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

INDEPENDENT EXAMINER

Hopper & Co., have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

The trustee's annual report was approved on 12th December 2024 and signed on behalf of the board of trustees by:



Mr B Dornan
Trustee

**Carrickfergus Community Forum
(A Company Limited by Guarantee)**
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARRICKFERGUS COMMUNITY FORUM
YEAR ENDED 31 March 24

I report on the financial statements of Carrickfergus Community Forum ('the charity') for the year ended 31st March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

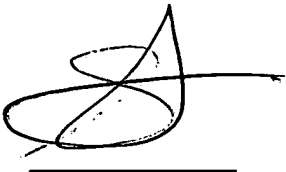
- (1) Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- (2) The financial statements do not accord with those records; or
- (3) The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Carrickfergus Community Forum
(A Company Limited by Guarantee)**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARRICKFERGUS COMMUNITY FORUM

YEAR ENDED 31 March 24

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



S Hopper FCA
Partner
Hopper & Co

Carrickfergus Community Forum
(A Company Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

for the year ended 31 March 2024

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£
Income from:					
Donations and legacies	2		113,577	113,577	134,531
Other trading activities	3	1,960	297	2,257	2,717
Investment Income	4	686	-	686	138
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Income		2,646	113,874	116,520	137,386
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	5	6,441	115,714	122,155	124,957
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Expenditure		6,441	115,714	122,155	124,957
		-----	-----	-----	-----
Net Income		(3,795)	(1,840)	(5,635)	12,429
		-----	-----	-----	-----
Net movement in funds		(3,795)	(1,840)	(5,635)	12,429
Funds brought forward		79,684	14,827	94,511	82,082
		-----	-----	-----	-----
Funds carried forward	12	75,889	12,987	88,876	94,511
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

Carrickfergus Community Forum
(A Company Limited by Guarantee)
BALANCE SHEET
As at 31 March 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Fixed Assets	10	16,789	15,598
Total fixed assets		<u>16,789</u>	<u>15,598</u>
Current Assets			
Cash and cash equivalents		90,770	96,490
Total current assets		<u>90,770</u>	<u>96,490</u>
Creditors: amounts falling due within one year	11	18,683	17,577
Total Creditors		<u>18,683</u>	<u>17,577</u>
Net Current Assets		<u>72,087</u>	<u>78,913</u>
Total Net Assets		<u>88,876</u>	<u>94,511</u>
Funds of the charity			
Restricted funds	12	12,987	14,827
Unrestricted Funds		75,889	79,684
Total charity funds		<u>88,876</u>	<u>94,511</u>

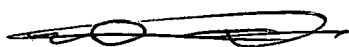
For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 12th December 2024 and are signed on behalf of the board by:



Mr B Dornan
Trustee

The notes on pages 14 to 25 form part of these financial statements.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS
for the year ended 31 March 2024**

1. ACCOUNTING POLICIES

General information

The charity constitutes a public benefit entity as defined by FRS 102. The address of the principal office is 31 Lancasterian Street, Carrickfergus, Co Antrim, BT38 7AB.

Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. The trustees consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

FUND ACCOUNTING

The charity has various types of funds for which it is responsible, and which require separate disclosure. A definition of the various types of funds is as follows:

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2024

Unrestricted funds are funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Designated funds are general funds set aside by the trustees for use in the future.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

The charity receives grants in respect of support services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

If entitlement is not met, then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable unless they relate to a specified future period.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

(i) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

(ii) Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2024

(iii) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(iv) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(v) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vi) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(vii) Investment income

This is included in the accounts in the period to which it relates.

(viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses, and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2024**

(i) Liability recognition

Liabilities are recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

(ii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(iv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(v) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated based on time spent, per capita and activity.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2024**

ASSETS

(i) Tangible Fixed Assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Fixtures and Equipment	15% Reducing balance
------------------------	----------------------

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

(ii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Leases

Rentals payable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Tax

The charity benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

- depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Grants				
Housing Executive		35,528	35,528	37,883
Mid & East Antrim BC		300	300	300
Dept. of Social Dev. Community				
Investment fund		59,799	59,799	64,409
Awards for All		10,000	10,000	19,025
ASCERT Grant		2,400	2,400	1,850
Clanmil Grant		5,550	5,550	-
DWICP		-	-	11,064
	-----	-----	-----	-----
	-	113,577	113,577	134,531
	-----	-----	-----	-----

3. Other trading activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Access NI		297	297	231
Income Generated	1,960	-	1,960	2,486
	-----	-----	-----	-----
	1,960	297	2,257	2,717
	-----	-----	-----	-----

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Bank Interest Receivable	686	-	686	138
	-----	-----	-----	-----
	686	-	686	138
	-----	-----	-----	-----

5. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIIVITY TYPE

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Main Activity	6,306	109,726	116,032	118,968
Governance costs	135	5,988	6,123	5,989
	-----	-----	-----	-----
	6,441	115,714	122,155	124,957
	-----	-----	-----	-----

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

6. ANALYSIS OF SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Wages & Salaries	5790	57,632	63,422	58,489
Rent & Rates	516	10,740	11,256	10,519
Cost of Living Support	-	-	-	2,346
Light & Heat	-	3,468	3,468	5,260
Cleaning & Maintenance	-	691	691	-
Project Expenses	-	28,405	28,405	42,354
Training Courses	-	8,790	8,790	-
	-----	-----	-----	-----
	6,306	109,726	116,032	118,968
	-----	-----	-----	-----

7. INDEPENDENT EXAMINATION FEES

	Total 2024	Total 2023
	£	£
Fees payable to independent examiner for:		
Independent examination of the financial statements	1,080	1,080
	-----	-----

8. TRUSTEES REMUNERATION AND EXPENSES

The average head count of employee during the year was 2 (2023: 2)

No employee received employee benefits of more than £60,000 during the year (2023: Nil)

9. TRUSTEES REMUNERATION AND EXPENSES

The Trustees received no remuneration from the charity during the current or preceding financial years.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

10. TANGIBLE FIXED ASSETS

	Fixtures & Fittings
Cost	£
At beginning of the year	31,905
Additions	4,153
Disposals	-
At end of the year	<u>36,058</u>
 Depreciation	
At beginning of the year	16,307
Depreciation	2,962
Disposals	-
At end of the year	<u>19,269</u>
 Net book value at beginning of the year	<u>16,789</u>
Net book value at end of the year	<u>15,598</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2024	Total 2023
	£	£
Trade Creditors	814	899
Accruals & Deferred income	17,869	16,678
	<u>18,683</u>	<u>17,577</u>

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

12. Deferred income	2024	2023
	£	£
At 1 April 2023	15,598	14,928
Amount released to income	(2,962)	(2,752)
Amount deferred in Year	4,153	3,422
	-----	-----
At 31 March 2024	16,789	15,598
	-----	-----

13. Pensions and other post retirement benefits

Defined contribution Plans

The amount recognised in income or expenditure as an expense as an expense in relation to defined contribution plans was £(2,306) (2023:(2,341)).

14. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2024	2023
	£	£
Recognised in creditors:		
Deferred government grants due within one year	(2,962)	(2,752)
	=====	=====

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

15. FUND BALANCES

Funds 2024	Balance at start £	Income £	Expenditu re £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General fund	79,684	2,646	(6,441)	(3,795)	-	75,889
Restricted Funds						
Restricted Funds	14,827	113,874	(115,714)	(1,840)	-	12,987
Total	----- 94,511 -----	----- 116,520 -----	----- (121,155) -----	----- (5,635) -----	----- - -----	----- 88,876 -----

Funds 2023	Balance at start £	Income £	Expenditu re £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General fund	80,568	2,855	(376)	2,479	(3,363)	79,684
Restricted Funds						
Restricted Funds	1,514	134,531	(124,581)	9,950	3,363	14,827
Total	----- 82,082 -----	----- 137,386 -----	----- (124,957) -----	----- 12,429 -----	----- - -----	----- 94,511 -----

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Fixed Assets	16,789	-	16,789
Net Current Assets	59,024	13,062	72,086
	-----	-----	-----
	75,813	13,062	88,875
	-----	-----	-----
	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Fixed Assets	15,598	-	15,598
Net Current Assets	64,086	14,827	78,913
	-----	-----	-----
	79,684	14,827	94,511
	-----	-----	-----

Carrickfergus Community Forum

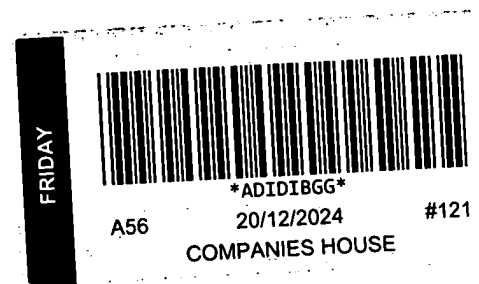
Northern Ireland - Charity number 104550

Annual return

Carrickfergus Community Forum

(A COMPANY LIMITED BY GURANTEE)

**Trustees Annual Report and Unaudited Financial Statements
for the year ended 31 March 2024**



Registered Charity in Northern Ireland (NIC104550)

Company registration number (NI608232)

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
Financial Statements**

Year ended 31 March 2024

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**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Carrickfergus Community Forum
Charity registration number	NIC104550
Company registration number	NI608232
Principal office	Carrickfergus Community Forum 31 Lancasterian Street Carrickfergus Co Antrim BT38 7AB
The trustees	Mr B Dornan Ms A Mayne Mr D McCoubrey Mr G Clarke Mr J McCaw Mr J Simms Ms P Johnston Ms L Morris Mr A Rainey (Resigned 31 st July 2023)
Company secretary	None
Independent examiner	Simon Hopper F.C.A. Hopper & Co 6 Doagh Road Ballyclare BT39 9BG

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Carrickfergus Community Forum (The Forum) was established as a company limited by guarantee under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. The Forum is governed by the Board of Directors.

The Board of Directors, who are elected members, consist of thirteen elected persons. Every year one third of the elected directors retire by rotation. The directors to retire are those who have been longest in office since their last election. A retiring director is eligible for re-election. New directors are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the organisational plan and recent performance of the Forum. They are free to discuss any issues with other directors or key employees. Directors are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role. Janice Cherry is appointed to supervise the day to day operations of the company.

The directors who served The Forum are detailed on page 1. The Forum is limited by guarantee.

Risk Management

The directors have actively reviewed the major risks which the charity faces and believe that maintaining the unrestricted reserves at the require levels to finance the working capital and continue the charity's activities on a short term basis, combined with the annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The directors have also examined other business and operational risks which the Forum faces and confirm that they have established systems to mitigate significant risks.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

OBJECTIVES AND ACTIVITIES

(A) Purposes

The Charity's objects ("Objects") are specifically restricted to the following:-

- (1) The advancement of community development in the Carrickfergus Borough and district area of County Antrim (the "area of benefit") and in particular the promotion of the community and voluntary sector for the benefit of the public by providing training, support, information, facilities and amenities to, and promote good practice among, community and voluntary groups.
- (2) To provide and maintain a Forum where member organisations can join together to find mutual support, exchange views, share common issues and information, create a collective voice for the community and voluntary sector and work in partnership with statutory agencies and authorities.
- (3) To advance education and training.
- (4) To promote good community relations, religious and racial harmony and equality and diversity.

The main activities undertaken to further these aims are outlined in the "Achievements and Performance" section of this report.

ACHIEVEMENTS AND PERFORMANCE

In the period April 2023 to March 2024 Carrickfergus Community Forum (CCF) achieved in excess of the agreed targets and was able to implement programmes at short notice in response to emergent community needs.

The main focus of CCF is community development and capacity building, therefore much of the activity relates to delivering this objective. CCF has engaged with Impact Training/Belfast Works Connect who are based on the premises two days per week and deliver a variety of courses for residents across Mid & East Antrim. In this reporting period CCF has delivered a wide range of training and awareness sessions as detailed below.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

- . Skills development – ICT/DIY etc
- . Suicide intervention training
- . Impact Training/Belfast Works
- . Connect
- . Safekeeping and governance
- . Training
- . Marshalling training
- . Self Care
- . Recovery College
- . Alzheimers Information Session
- . Mood matters and Living life to the Full
- . Castle Tapestry Project
- . Leadership Programme JC
- . Airfryer demo
- . Foetal alcohol workshops
- . Drumming workshop
- . Carers courses
- . Health Screening
- . Yoga
- . Wax melts
- . Inspire sessions
- . Tea Dances

Community Development activities have included hosting of information sessions on various topics relating to the history and culture of Northern Ireland including the Good Friday Agreement. These have been well received by all participants.

The Directors carried out a review of the Strategic Plan for CCF and the incoming year will see a focus on achieving these objectives.

We continue to host a range of support organisations to enable local access to much needed services, preventing the need to travel outside the area so that people are not excluded from support through lack of means or access to transport.

- . AWARE Defeat Depression
- . Compassionate Friends
- . Men’s Support Group
- . RNIB Music sessions
- . Ladies Craft Drop in Group
- . AAVS Counselling
- . NHSCT Bereaved by Suicide
Counselling

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

. Cornerstone Adult Addiction Service

An important aspect of the work undertaken by CCF is to maintain existing and develop new networking opportunities for groups and individuals in the Mid & East Antrim Area. In furtherance of this objective CCF hold bi-monthly Board Meetings to share best practice and keep up to date with relevant local developments.

During this reporting period CCF has engaged with various groups and organisations at both local and regional levels with representation by CCF at various conferences, think tanks, and community events aimed at developing future programs for the delivery of community development initiatives. CCF is represented on the following panels:

- . Community Development Network Forum
- . Community Planning
- . Dublin Think Tank
- . Pleace Plus co design
- . Funding clinic lottery
- . Greenisland regeneration committee

FINANCIAL REVIEW

The Forum is a non-profit organisation.

The Statement of Financial Activities shows Deficit of £5,636. (2023 – expenditure of £12,429). At 31 March 2024 the total funds of the charity amounted to £88,875 comprising restricted funds of £13,062 and unrestricted funds of £75,813. The majority of income received by the Forum is ear marked by the donors for specific projects (restricted income). Other income generated by the Forum is generally unrestricted and can be used to finance running costs.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
TRUSTEES REPORT**

Year ended 31 March 2024

Reserves Policy

The Trustees have considered in their assessment of risks faced by the Forum the need to hold unrestricted reserves. They aim to hold at least 6 months costs in reserve to allow time to source alternative funding should a major source of funds bring their support to an end. Reserves are currently in excess of 6 months costs.

Plans for future periods

Carrickfergus Community Forum will implement the aims and objectives of the Strategic Plan for 2023-2025 and will continue to secure resources enabling the delivery of capacity building and community development opportunities for the local community. CCF will further develop relationships and partnership working opportunities with local agencies and community organisations to reduce duplication and ensure effective service delivery in the areas of Carrickfergus, Greenisland and Whitehead.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

INDEPENDENT EXAMINER

Hopper & Co., have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

The trustee's annual report was approved on 12th December 2024 and signed on behalf of the board of trustees by:



Mr B Dornan
Trustee

**Carrickfergus Community Forum
(A Company Limited by Guarantee)**
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARRICKFERGUS COMMUNITY FORUM
YEAR ENDED 31 March 24

I report on the financial statements of Carrickfergus Community Forum ('the charity') for the year ended 31st March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

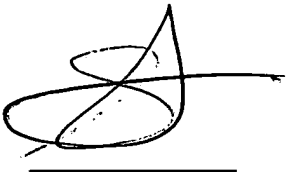
- (1) Accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- (2) The financial statements do not accord with those records; or
- (3) The financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- (4) The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Carrickfergus Community Forum
(A Company Limited by Guarantee)**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARRICKFERGUS COMMUNITY FORUM

YEAR ENDED 31 March 24

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



S Hopper FCA
Partner
Hopper & Co

Carrickfergus Community Forum
(A Company Limited by Guarantee)
STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

for the year ended 31 March 2024

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£
Income from:					
Donations and legacies	2		113,577	113,577	134,531
Other trading activities	3	1,960	297	2,257	2,717
Investment Income	4	686	-	686	138
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Income		2,646	113,874	116,520	137,386
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	5	6,441	115,714	122,155	124,957
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Expenditure		6,441	115,714	122,155	124,957
		-----	-----	-----	-----
Net Income		(3,795)	(1,840)	(5,635)	12,429
		-----	-----	-----	-----
Net movement in funds		(3,795)	(1,840)	(5,635)	12,429
Funds brought forward		79,684	14,827	94,511	82,082
		-----	-----	-----	-----
Funds carried forward	12	75,889	12,987	88,876	94,511
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

Carrickfergus Community Forum
(A Company Limited by Guarantee)
BALANCE SHEET
As at 31 March 2024

	Note	2024	2023
		£	£
Fixed Assets			
Tangible Fixed Assets	10	16,789	15,598
Total fixed assets		<u>16,789</u>	<u>15,598</u>
Current Assets			
Cash and cash equivalents		90,770	96,490
Total current assets		<u>90,770</u>	<u>96,490</u>
Creditors: amounts falling due within one year	11	18,683	17,577
Total Creditors		<u>18,683</u>	<u>17,577</u>
Net Current Assets		<u>72,087</u>	<u>78,913</u>
Total Net Assets		<u><u>88,876</u></u>	<u><u>94,511</u></u>
Funds of the charity			
Restricted funds	12	12,987	14,827
Unrestricted Funds		75,889	79,684
Total charity funds		<u><u>88,876</u></u>	<u><u>94,511</u></u>

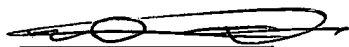
For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 12th December 2024 and are signed on behalf of the board by:



Mr B Dornan
Trustee

The notes on pages 14 to 25 form part of these financial statements.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS
for the year ended 31 March 2024**

1. ACCOUNTING POLICIES

General information

The charity constitutes a public benefit entity as defined by FRS 102. The address of the principal office is 31 Lancasterian Street, Carrickfergus, Co Antrim, BT38 7AB.

Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. The trustees consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

FUND ACCOUNTING

The charity has various types of funds for which it is responsible, and which require separate disclosure. A definition of the various types of funds is as follows:

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2024

Unrestricted funds are funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Designated funds are general funds set aside by the trustees for use in the future.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

The charity receives grants in respect of support services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

If entitlement is not met, then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable unless they relate to a specified future period.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

(i) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

(ii) Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2024

(iii) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(iv) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(v) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vi) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(vii) Investment income

This is included in the accounts in the period to which it relates.

(viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses, and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2024

(i) Liability recognition

Liabilities are recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

(ii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(iv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(v) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated based on time spent, per capita and activity.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)
31 March 2024**

ASSETS

(i) Tangible Fixed Assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Fixtures and Equipment	15% Reducing balance
------------------------	----------------------

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

(ii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Leases

Rentals payable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Tax

The charity benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

- depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Grants				
Housing Executive		35,528	35,528	37,883
Mid & East Antrim BC		300	300	300
Dept. of Social Dev. Community				
Investment fund		59,799	59,799	64,409
Awards for All		10,000	10,000	19,025
ASCERT Grant		2,400	2,400	1,850
Clanmil Grant		5,550	5,550	-
DWICP		-	-	11,064
	-----	-----	-----	-----
	-	113,577	113,577	134,531
	-----	-----	-----	-----

3. Other trading activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Access NI		297	297	231
Income Generated	1,960	-	1,960	2,486
	-----	-----	-----	-----
	1,960	297	2,257	2,717
	-----	-----	-----	-----

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Bank Interest Receivable	686	-	686	138
	-----	-----	-----	-----
	686	-	686	138
	-----	-----	-----	-----

5. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIIVITY TYPE

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Main Activity	6,306	109,726	116,032	118,968
Governance costs	135	5,988	6,123	5,989
	-----	-----	-----	-----
	6,441	115,714	122,155	124,957
	-----	-----	-----	-----

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

6. ANALYSIS OF SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Wages & Salaries	5,790	57,632	63,422	58,489
Rent & Rates	516	10,740	11,256	10,519
Cost of Living Support	-	-	-	2,346
Light & Heat	-	3,468	3,468	5,260
Cleaning & Maintenance	-	691	691	-
Project Expenses	-	28,405	28,405	42,354
Training Courses	-	8,790	8,790	-
	6,306	109,726	116,032	118,968

7. INDEPENDENT EXAMINATION FEES

	Total 2024	Total 2023
	£	£
Fees payable to independent examiner for:		
Independent examination of the financial statements	1,080	1,080
	1,080	1,080

8. TRUSTEES REMUNERATION AND EXPENSES

The average head count of employee during the year was 2 (2023: 2)

No employee received employee benefits of more than £60,000 during the year (2023: Nil)

9. TRUSTEES REMUNERATION AND EXPENSES

The Trustees received no remuneration from the charity during the current or preceding financial years.

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

10. TANGIBLE FIXED ASSETS

	Fixtures & Fittings
Cost	£
At beginning of the year	31,905
Additions	4,153
Disposals	-
At end of the year	<u>36,058</u>
 Depreciation	
At beginning of the year	16,307
Depreciation	2,962
Disposals	-
At end of the year	<u>19,269</u>
 Net book value at beginning of the year	<u>16,789</u>
Net book value at end of the year	<u>15,598</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2024	Total 2023
	£	£
Trade Creditors	814	899
Accruals & Deferred income	17,869	16,678
	<u>18,683</u>	<u>17,577</u>

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

12. Deferred income	2024	2023
	£	£
At 1 April 2023	15,598	14,928
Amount released to income	(2,962)	(2,752)
Amount deferred in Year	4,153	3,422
	-----	-----
At 31 March 2024	16,789	15,598
	-----	-----

13. Pensions and other post retirement benefits

Defined contribution Plans

The amount recognised in income or expenditure as an expense as an expense in relation to defined contribution plans was £(2,306) (2023:(2,341)).

14. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2024	2023
	£	£
Recognised in creditors:		
Deferred government grants due within one year	(2,962)	(2,752)
	=====	=====

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

15. FUND BALANCES

Funds 2024	Balance at start £	Income £	Expenditu re £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General fund	79,684	2,646	(6,441)	(3,795)	-	75,889
Restricted Funds						
Restricted Funds	14,827	113,874	(115,714)	(1,840)	-	12,987
Total	94,511	116,520	(121,155)	(5,635)	-	88,876
Funds 2023	Balance at start £	Income £	Expenditu re £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General fund	80,568	2,855	(376)	2,479	(3,363)	79,684
Restricted Funds						
Restricted Funds	1,514	134,531	(124,581)	9,950	3,363	14,827
Total	82,082	137,386	(124,957)	12,429	-	94,511

**Carrickfergus Community Forum
(A Company Limited by Guarantee)
NOTES TO THE ACCOUNTS (cont'd)**

31 March 2024

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Fixed Assets	16,789	-	16,789
Net Current Assets	59,024	13,062	72,086
	-----	-----	-----
	75,813	13,062	88,875
	-----	-----	-----
	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Fixed Assets	15,598	-	15,598
Net Current Assets	64,086	14,827	78,913
	-----	-----	-----
	79,684	14,827	94,511
	-----	-----	-----

Carrickfergus Community Forum

Northern Ireland - Charity number 104550

Accounts

COMPANY REGISTRATION NUMBER: NI608232

CHARITY REGISTRATION NUMBER: NIC104550

**Carrickfergus Community Forum
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023**

Carrickfergus Community Forum
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Carrickfergus Community Forum
Charity registration number NIC104550
Company registration number NI608232
Principal office and registered office 31 Lancasterian Street
Carrickfergus
Co Antrim
BT38 7AB

The trustees

Mr B Dornan
Ms A Mayne
Mr D McCoubrey
Mr G Clarke
Mr J McCaw
Mr J Simms
Mrs M Lavery (Resigned 7 July 2022)
Mr T Rainey

Company secretary None

Independent examiner R J Gilmour F.C.A.
Hopper & Co
Chartered Accountants
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Organisational structure

Carrickfergus Community Forum (The Forum) was established as a company limited by guarantee under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. The Forum is governed by the Board of Directors. The Board of Directors, who are elected members, consist of thirteen elected persons. Every year one third of the elected directors retire by rotation. The directors to retire are those who have been longest in office since their last election. A retiring director is eligible for re-election. New directors are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the organisational plan and recent performance of The Forum. They are free to discuss any issues with other directors or key employees. Directors are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role. Janice Cherry is appointed to supervise the day to day operations of the company.

The directors who served The Forum are detailed on page 1. The Forum is limited by guarantee.

Risk Management

The directors have actively reviewed the major risks which the charity faces and believe that maintaining the unrestricted reserves at the required levels to finance the working capital and continue the charity's activities on a short term basis, combined with the annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The directors have also examined other business and operational risks which The Forum faces and confirm that they have established systems to mitigate significant risks

Objectives and activities

(A) Purposes

The Charity's objects ("Objects") are specifically restricted to the following:-

(1) The advancement of community development in the Carrickfergus Borough and district area of County Antrim (the "area of benefit") and in particular the promotion of the community and voluntary sector for the benefit of the public by providing training, support, information, facilities and amenities to, and promote good practice among, community and voluntary groups.

(2) To provide and maintain a Forum where member organisations can join together to find mutual support, exchange views, share common issues and information, create a collective voice for the community and voluntary sector and work in partnership with statutory agencies and authorities.

(3) To advance education and training.

(4) To promote good community relations, religious and racial harmony and equality and diversity.

The main activities undertaken to further these aims are outlined in the "Achievements and Performance" section of this report.

Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

Achievements and performance

In this reporting period Carrickfergus Community Forum received funding from various sources to enable the Charity to meet the objectives set out above and support community development and capacity building activities in the Carrickfergus, Whitehead & Greenisland areas.

The Department for Social Development Community Investment Fund continued to provide funding towards salary and running costs enabling the charity to continue to operate as a networking organisation offering governance, support and guidance to the community and voluntary sector in the area of benefit. CCF house a number of services that ensure easy access for users.

These include;

- Northern Regional College Essential Skills ICT
- NHSCT Bereaved by Suicide Service
- Compassionate Friends
- Aware Defeat Depression Support Group
- Cornerstone Addiction Support Group
- AA Veterans Counselling Service
- Royal National Institute for the Blind
- Funding Clinics
- Community Choir

Mid & East Antrim Borough Council funding contributed to the insurance for the charity in the reporting period to enable services delivery to continue.

The Northern Ireland Housing Executive Small Pockets of Deprivation fund provided for essential running costs to maintain project delivery and enabled CCF to obtain furniture and equipment to improve the facilities service delivery for user groups.

A significant focus for this reporting period was the cost of living crisis faced by many people in our community. CCF were able to provide support with rising food and utility costs for individuals and families through the provision of food vouchers and air fryers.

Various Cultural events took place throughout the year with CCF being able to provide support to local groups to deliver kids parties and community events at Easter, Summer, Halloween and Christmas that brought the community together and fostered good relations.

A Strategic planning exercise was completed by the Directors of CCF to ensure that service delivery is tailored to the needs of the community. A new strategic plan for the period 2023 - 2025 is being prepared reflecting the needs of the community and voluntary sector in Carrickfergus and detailing the objectives for CCF going forward.

Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Various training courses were delivered to improve employability, build capacity and support people dealing with poor mental health.

- Sign Language
- Driving Skills
- Self Care for Carers
- Living life to the Full
- Event Stewarding
- Food Hygiene
- Women's DIY Skills
- Crafting

Through funding obtained from the Halifax Foundation CCF were able to support the delivery of a programme of activities for local carers. This included provision of alternative therapies workshops, craft activities and a cultural identity project including a visit to Londonderry to explore the city walls and hear from a local historian.

ASCERT funding enabled CCF to offer counselling services to service users and contributed to running costs and equipment for the premises to make it more user friendly and allow more users to access services.

In the year of the Queens Jubilee The National Lottery Community Fund provided resources to enable CCF to support local small street parties across the Borough through provision of equipment, activities and entertainment. This was a great success with people taking on small projects for the benefit of their neighbours and was a great opportunity to build relationships and promote community activity and volunteering at a grassroots level. We were able to offer support and guidance on best practice to individuals and build their capacity to be an active participant in developing their community.

The Developing Women in the Community Project was secured for Phase 2 in November 2022 and delivered over a period of 5 months. This was a very beneficial programme offering 15 women the opportunity to take part in a range of capacity building activities.

- Personal Development
- Heal Your Life Self Care Course
- Women in Peacebuilding - programme of speakers
- Therapeutic Crafts
- Threads that Bind - An insight into the life of women in the Industrial Era in Ireland
- Participatory Budgeting

The programme was a great success with all of the women engaging in a wide range of activities. The project resulted in the creation of a fantastic crochet tapestry of Carrickfergus Castle which was designed and created by all the women together with each make a part of it and finally bringing it all together. It is now proudly displayed in Carrickfergus Castle.

Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

CCF continued to engage in networking activities through representation on various local groups to facilitate information sharing, partnership working, developing targeted support strategies and reduction in duplication of services. CCF attended the following groups and meetings both face to face and via zoom;

- Mid & East Antrim Community Planning Steering Group
- Poverty Action Group
- Greenisland Regeneration Partnership
- Greenisland Health Committee
- Ascertainment Steering Group
- Cithrah Male Refuge Steering Group
- Mid & East Antrim Social Supermarket Group
- Mid & East Antrim People & Places Co Design Group

In furtherance of our networking activities the Board of Directors also represent various groups within the Mid & East Antrim Area and share information and best practice at bi-monthly board meetings.

The projects completed in this reporting period have significantly contributed to the development of a cohesive and vibrant community sector in Carrickfergus. We have seen our service users progress a great deal through educational and upskilling courses, groups project and team working and some really good relationships have been developed throughout. We support member groups with preparation of annual reports and offer ongoing guidance on good practice and governance.

Financial review

The Forum is a non-profit making organisation.

The Statement of Financial Activities shows net expenditure of £12,429. (2022 - expenditure of £9,789). At 31 March 2023 the total funds of the charity amounted to £94,511 comprising restricted funds of £14,827 and unrestricted funds of £79,684. The majority of income received by The Forum is earmarked by the donors for specific projects (restricted income). Other income generated by the Forum is generally unrestricted and can be used to finance running costs.

Reserves Policy

The Trustees have considered in their assessment of risks faced by the Forum the need to hold unrestricted reserves. They aim to hold at least 6 months costs in reserve to allow time to source alternative funding should a major source of funds bring their support to an end. Reserves are currently in excess of 6 months costs.

Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods


Carrickfergus Community Forum will aim to secure funding enabling services to continue. We hope to reinstate a community workers network and look toward a more joined up approach to community development activity for the area. Now that we are moving on from Covid new challenges such as the cost of living crisis are being raised and we will work with local agencies to offer support. CCF will work towards delivery of a new strategic plan and continue to offer educational, vocational and capacity building courses and workshops to meet the needs of our community and voluntary sector in Carrickfergus and the surrounding areas of Greenisland and Whitehead.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 14 September 2023 and signed on behalf of the board of trustees by:

Mr B Dornan
Trustee



Carrickfergus Community Forum

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Carrickfergus Community Forum

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Carrickfergus Community Forum ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.


R J Gilmour F.C.A.
Independent Examiner

Hopper & Co
Chartered Accountants
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

Carrickfergus Community Forum

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	–	134,531	134,531	119,699
Other trading activities	6	2,717	–	2,717	3,364
Investment income	7	138	–	138	32
Total income		<u>2,855</u>	<u>134,531</u>	<u>137,386</u>	<u>123,095</u>
Expenditure					
Expenditure on charitable activities	8,9	376	124,581	124,957	113,306
Total expenditure		<u>376</u>	<u>124,581</u>	<u>124,957</u>	<u>113,306</u>
Net income		<u>2,479</u>	<u>9,950</u>	<u>12,429</u>	<u>9,789</u>
Transfers between funds		(3,363)	3,363	–	–
Net movement in funds		<u>(884)</u>	<u>13,313</u>	<u>12,429</u>	<u>9,789</u>
Reconciliation of funds					
Total funds brought forward		80,568	1,514	82,082	72,293
Total funds carried forward		<u>79,684</u>	<u>14,827</u>	<u>94,511</u>	<u>82,082</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Carrickfergus Community Forum

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	15,598	14,928
Current assets			
Cash at bank and in hand		96,490	83,162
Creditors: amounts falling due within one year	16	<u>17,577</u>	<u>16,008</u>
Net current assets		78,913	67,154
Total assets less current liabilities		94,511	82,082
Net assets		94,511	82,082
Funds of the charity			
Restricted funds		14,827	1,514
Unrestricted funds		<u>79,684</u>	<u>80,568</u>
Total charity funds	20	94,511	82,082

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 14 September 2023, and are signed on behalf of the board by:

Mr B Dornan
Trustee



Mr D McCoubrey
Trustee



The notes on pages 10 to 18 form part of these financial statements.

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in N Ireland and a registered charity in Northern Ireland. The address of the registered office is 31 Lancasterian Street, Carrickfergus, Co Antrim, BT38 7AB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the 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) (Charities SORP FRS 102)), the Charities Act (Northern Ireland) 2008 and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Judgements and key sources of estimation uncertainty

The Trustees have estimated both the useful life and the expected residual value of each fixed asset in arriving at the amount charged each year for depreciation.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Equipment - 15% reducing balance

Impairment of fixed 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 also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee. In accordance with the company's Memorandum of Association the members have undertaken to contribute to the assets of the company in the event of it being wound up, an amount not exceeding £1 each.

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Grants				
Housing Executive	37,883	37,883	34,646	34,646
Mid & East Antrim BC	300	300	300	300
Dept. of Social Dev. Community Investment Fund	64,409	64,409	62,408	62,408
Cooperation Ireland	—	—	2,402	2,402
Awards for All	19,025	19,025	—	—
Halifax Grant	—	—	3,264	3,264
ASCERT Grant	1,850	1,850	2,500	2,500
DWICP	11,064	11,064	14,179	14,179
	<u>134,531</u>	<u>134,531</u>	<u>119,699</u>	<u>119,699</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Access NI	231	231	99	99
Income Generated	2,486	2,486	2,310	2,310
Other income	—	—	955	955
	<u>2,717</u>	<u>2,717</u>	<u>3,364</u>	<u>3,364</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	138	138	32	32

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Support costs	376	124,581	124,957

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support costs	107	113,199	113,306

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

	Support costs	Total funds 2023	Total fund 2022
	£	£	£
Charitable Activities	118,968	118,968	107,850
Governance costs	5,989	5,989	5,456
	<u>124,957</u>	<u>124,957</u>	<u>113,306</u>

10. Analysis of support costs

	Analysis of support costs activity 1	Total 2023	Total 2022
	£	£	£
Wages & Salaries	58,489	58,489	56,134
Rent and Rates	10,519	10,519	10,450
Covid response	—	—	3,880
Cost of Living Support	2,346	2,346	—
Project Expenses	42,354	42,354	31,754
Training Courses	—	—	2,160
Light and Heat	5,260	5,260	3,472
	<u>118,968</u>	<u>118,968</u>	<u>107,850</u>

11. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	2,752	<u>2,634</u>

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,080	<u>1,080</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	51,357	49,658
Social security costs	4,792	4,452
Employer contributions to pension plans	2,341	2,024
	<u>58,490</u>	<u>56,134</u>

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Staff costs *(continued)*

The average head count of employees during the year was 2 (2022: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Average number of Employees	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration was paid during the year to any Trustees. (2022 - £Nil).

15. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 Apr 2022	28,483	28,483
Additions	<u>3,422</u>	<u>3,422</u>
At 31 Mar 2023	<u>31,905</u>	<u>31,905</u>
Depreciation		
At 1 Apr 2022	13,555	13,555
Charge for the year	<u>2,752</u>	<u>2,752</u>
At 31 Mar 2023	<u>16,307</u>	<u>16,307</u>
Carrying amount		
At 31 Mar 2023	<u>15,598</u>	<u>15,598</u>
At 31 Mar 2022	<u>14,928</u>	<u>14,928</u>

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	899	–
Accruals and deferred income	<u>16,678</u>	<u>16,008</u>
	<u>17,577</u>	<u>16,008</u>

17. Deferred income

	2023	2022
	£	£
At 1 April 2022	14,928	9,146
Amount released to income	<u>(2,752)</u>	<u>(2,634)</u>
Amount deferred in year	<u>3,422</u>	<u>8,416</u>
At 31 March 2023	<u>15,598</u>	<u>14,928</u>

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £(2,341) (2022: £(2,024)).

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in creditors:		
Deferred government grants due within one year	<u>(2,752)</u>	<u>(2,634)</u>

20. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
General funds	<u>80,568</u>	<u>2,855</u>	<u>(376)</u>	<u>(3,363)</u>	<u>79,684</u>

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
General funds	<u>71,620</u>	<u>3,396</u>	<u>(107)</u>	<u>5,659</u>	<u>80,568</u>

Restricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
Restricted Funds	<u>1,514</u>	<u>134,531</u>	<u>(124,581)</u>	<u>3,363</u>	<u>14,827</u>

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
Restricted Funds	<u>673</u>	<u>119,699</u>	<u>(113,199)</u>	<u>(5,659)</u>	<u>1,514</u>

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	15,598	–	15,598
Current assets	80,764	15,725	96,489
Creditors less than 1 year	(16,678)	(898)	(17,576)
Net assets	<u>79,684</u>	<u>14,827</u>	<u>94,511</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	14,928	–	14,928
Current assets	81,648	1,514	83,162
Creditors less than 1 year	(16,008)	–	(16,008)
Net assets	<u>80,568</u>	<u>1,514</u>	<u>82,082</u>

Carrickfergus Community Forum

Northern Ireland - Charity number 104550

Annual report

COMPANY REGISTRATION NUMBER: NI608232

CHARITY REGISTRATION NUMBER: NIC104550

**Carrickfergus Community Forum
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023**

Carrickfergus Community Forum
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Carrickfergus Community Forum

Charity registration number NIC104550

Company registration number NI608232

Principal office and registered office 31 Lancasterian Street
Carrickfergus
Co Antrim
BT38 7AB

The trustees

Mr B Dornan
Ms A Mayne
Mr D McCoubrey
Mr G Clarke
Mr J McCaw
Mr J Simms
Mrs M Lavery
Mr T Rainey

(Resigned 7 July 2022)

Company secretary None

Independent examiner R J Gilmour F.C.A.
Hopper & Co
Chartered Accountants
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Organisational structure

Carrickfergus Community Forum (The Forum) was established as a company limited by guarantee under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. The Forum is governed by the Board of Directors. The Board of Directors, who are elected members, consist of thirteen elected persons. Every year one third of the elected directors retire by rotation. The directors to retire are those who have been longest in office since their last election. A retiring director is eligible for re-election. New directors are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the organisational plan and recent performance of The Forum. They are free to discuss any issues with other directors or key employees. Directors are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role. Janice Cherry is appointed to supervise the day to day operations of the company.

The directors who served The Forum are detailed on page 1. The Forum is limited by guarantee.

Risk Management

The directors have actively reviewed the major risks which the charity faces and believe that maintaining the unrestricted reserves at the required levels to finance the working capital and continue the charity's activities on a short term basis, combined with the annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The directors have also examined other business and operational risks which The Forum faces and confirm that they have established systems to mitigate significant risks

Objectives and activities

(A) Purposes

The Charity's objects ("Objects") are specifically restricted to the following:-

(1) The advancement of community development in the Carrickfergus Borough and district area of County Antrim (the "area of benefit") and in particular the promotion of the community and voluntary sector for the benefit of the public by providing training, support, information, facilities and amenities to, and promote good practice among, community and voluntary groups.

(2) To provide and maintain a Forum where member organisations can join together to find mutual support, exchange views, share common issues and information, create a collective voice for the community and voluntary sector and work in partnership with statutory agencies and authorities.

(3) To advance education and training.

(4) To promote good community relations, religious and racial harmony and equality and diversity.

The main activities undertaken to further these aims are outlined in the "Achievements and Performance" section of this report.

Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

Achievements and performance

In this reporting period Carrickfergus Community Forum received funding from various sources to enable the Charity to meet the objectives set out above and support community development and capacity building activities in the Carrickfergus, Whitehead & Greenisland areas.

The Department for Social Development Community Investment Fund continued to provide funding towards salary and running costs enabling the charity to continue to operate as a networking organisation offering governance, support and guidance to the community and voluntary sector in the area of benefit. CCF house a number of services that ensure easy access for users.

These include;

- Northern Regional College Essential Skills ICT
- NHSCT Bereaved by Suicide Service
- Compassionate Friends
- Aware Defeat Depression Support Group
- Cornerstone Addiction Support Group
- AA Veterans Counselling Service
- Royal National Institute for the Blind
- Funding Clinics
- Community Choir

Mid & East Antrim Borough Council funding contributed to the insurance for the charity in the reporting period to enable services delivery to continue.

The Northern Ireland Housing Executive Small Pockets of Deprivation fund provided for essential running costs to maintain project delivery and enabled CCF to obtain furniture and equipment to improve the facilities service delivery for user groups.

A significant focus for this reporting period was the cost of living crisis faced by many people in our community. CCF were able to provide support with rising food and utility costs for individuals and families through the provision of food vouchers and air fryers.

Various Cultural events took place throughout the year with CCF being able to provide support to local groups to deliver kids parties and community events at Easter, Summer, Halloween and Christmas that brought the community together and fostered good relations.

A Strategic planning exercise was completed by the Directors of CCF to ensure that service delivery is tailored to the needs of the community. A new strategic plan for the period 2023 - 2025 is being prepared reflecting the needs of the community and voluntary sector in Carrickfergus and detailing the objectives for CCF going forward.

Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Various training courses were delivered to improve employability, build capacity and support people dealing with poor mental health.

- Sign Language
- Driving Skills
- Self Care for Carers
- Living life to the Full
- Event Stewarding
- Food Hygiene
- Women's DIY Skills
- Crafting

Through funding obtained from the Halifax Foundation CCF were able to support the delivery of a programme of activities for local carers. This included provision of alternative therapies workshops, craft activities and a cultural identity project including a visit to Londonderry to explore the city walls and hear from a local historian.

ASCERT funding enabled CCF to offer counselling services to service users and contributed to running costs and equipment for the premises to make it more user friendly and allow more users to access services.

In the year of the Queens Jubilee The National Lottery Community Fund provided resources to enable CCF to support local small street parties across the Borough through provision of equipment, activities and entertainment. This was a great success with people taking on small projects for the benefit of their neighbours and was a great opportunity to build relationships and promote community activity and volunteering at a grassroots level. We were able to offer support and guidance on best practice to individuals and build their capacity to be an active participant in developing their community.

The Developing Women in the Community Project was secured for Phase 2 in November 2022 and delivered over a period of 5 months. This was a very beneficial programme offering 15 women the opportunity to take part in a range of capacity building activities.

- Personal Development
- Heal Your Life Self Care Course
- Women in Peacebuilding - programme of speakers
- Therapeutic Crafts
- Threads that Bind - An insight into the life of women in the Industrial Era in Ireland
- Participatory Budgeting

The programme was a great success with all of the women engaging in a wide range of activities. The project resulted in the creation of a fantastic crochet tapestry of Carrickfergus Castle which was designed and created by all the women together with each make a part of it and finally bringing it all together. It is now proudly displayed in Carrickfergus Castle.

Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

CCF continued to engage in networking activities through representation on various local groups to facilitate information sharing, partnership working, developing targeted support strategies and reduction in duplication of services. CCF attended the following groups and meetings both face to face and via zoom;

- Mid & East Antrim Community Planning Steering Group
- Poverty Action Group
- Greenisland Regeneration Partnership
- Greenisland Health Committee
- Ascertainment Steering Group
- Cithrah Male Refuge Steering Group
- Mid & East Antrim Social Supermarket Group
- Mid & East Antrim People & Places Co Design Group

In furtherance of our networking activities the Board of Directors also represent various groups within the Mid & East Antrim Area and share information and best practice at bi-monthly board meetings.

The projects completed in this reporting period have significantly contributed to the development of a cohesive and vibrant community sector in Carrickfergus. We have seen our service users progress a great deal through educational and upskilling courses, groups project and team working and some really good relationships have been developed throughout. We support member groups with preparation of annual reports and offer ongoing guidance on good practice and governance.

Financial review

The Forum is a non-profit making organisation.

The Statement of Financial Activities shows net expenditure of £12,429. (2022 - expenditure of £9,789). At 31 March 2023 the total funds of the charity amounted to £94,511 comprising restricted funds of £14,827 and unrestricted funds of £79,684. The majority of income received by The Forum is earmarked by the donors for specific projects (restricted income). Other income generated by the Forum is generally unrestricted and can be used to finance running costs.

Reserves Policy

The Trustees have considered in their assessment of risks faced by the Forum the need to hold unrestricted reserves. They aim to hold at least 6 months costs in reserve to allow time to source alternative funding should a major source of funds bring their support to an end. Reserves are currently in excess of 6 months costs.

Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods


Carrickfergus Community Forum will aim to secure funding enabling services to continue. We hope to reinstate a community workers network and look toward a more joined up approach to community development activity for the area. Now that we are moving on from Covid new challenges such as the cost of living crisis are being raised and we will work with local agencies to offer support. CCF will work towards delivery of a new strategic plan and continue to offer educational, vocational and capacity building courses and workshops to meet the needs of our community and voluntary sector in Carrickfergus and the surrounding areas of Greenisland and Whitehead.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 14 September 2023 and signed on behalf of the board of trustees by:

Mr B Dornan
Trustee



Carrickfergus Community Forum

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Carrickfergus Community Forum

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Carrickfergus Community Forum ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.


R J Gilmour F.C.A.
Independent Examiner

Hopper & Co
Chartered Accountants
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

Carrickfergus Community Forum

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	5	–	134,531	134,531	119,699
Other trading activities	6	2,717	–	2,717	3,364
Investment income	7	138	–	138	32
Total income		<u>2,855</u>	<u>134,531</u>	<u>137,386</u>	<u>123,095</u>
Expenditure					
Expenditure on charitable activities	8,9	376	124,581	124,957	113,306
Total expenditure		<u>376</u>	<u>124,581</u>	<u>124,957</u>	<u>113,306</u>
Net income		<u>2,479</u>	<u>9,950</u>	<u>12,429</u>	<u>9,789</u>
Transfers between funds		(3,363)	3,363	–	–
Net movement in funds		<u>(884)</u>	<u>13,313</u>	<u>12,429</u>	<u>9,789</u>
Reconciliation of funds					
Total funds brought forward		80,568	1,514	82,082	72,293
Total funds carried forward		<u>79,684</u>	<u>14,827</u>	<u>94,511</u>	<u>82,082</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

Carrickfergus Community Forum

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	15,598	14,928
Current assets			
Cash at bank and in hand		96,490	83,162
Creditors: amounts falling due within one year	16	<u>17,577</u>	<u>16,008</u>
Net current assets		78,913	67,154
Total assets less current liabilities		94,511	82,082
Net assets		94,511	82,082
Funds of the charity			
Restricted funds		14,827	1,514
Unrestricted funds		<u>79,684</u>	<u>80,568</u>
Total charity funds	20	94,511	82,082

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 14 September 2023, and are signed on behalf of the board by:

Mr B Dornan
Trustee



Mr D McCoubrey
Trustee



The notes on pages 10 to 18 form part of these financial statements.

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in N Ireland and a registered charity in Northern Ireland. The address of the registered office is 31 Lancasterian Street, Carrickfergus, Co Antrim, BT38 7AB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the 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) (Charities SORP FRS 102)), the Charities Act (Northern Ireland) 2008 and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Judgements and key sources of estimation uncertainty

The Trustees have estimated both the useful life and the expected residual value of each fixed asset in arriving at the amount charged each year for depreciation.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Equipment - 15% reducing balance

Impairment of fixed 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 also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee. In accordance with the company's Memorandum of Association the members have undertaken to contribute to the assets of the company in the event of it being wound up, an amount not exceeding £1 each.

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Grants				
Housing Executive	37,883	37,883	34,646	34,646
Mid & East Antrim BC	300	300	300	300
Dept. of Social Dev. Community Investment Fund	64,409	64,409	62,408	62,408
Cooperation Ireland	—	—	2,402	2,402
Awards for All	19,025	19,025	—	—
Halifax Grant	—	—	3,264	3,264
ASCERT Grant	1,850	1,850	2,500	2,500
DWICP	11,064	11,064	14,179	14,179
	<u>134,531</u>	<u>134,531</u>	<u>119,699</u>	<u>119,699</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Access NI	231	231	99	99
Income Generated	2,486	2,486	2,310	2,310
Other income	—	—	955	955
	<u>2,717</u>	<u>2,717</u>	<u>3,364</u>	<u>3,364</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	138	138	32	32

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Support costs	376	124,581	124,957

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support costs	107	113,199	113,306

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

	Support costs	Total funds 2023	Total fund 2022
	£	£	£
Charitable Activities	118,968	118,968	107,850
Governance costs	5,989	5,989	5,456
	<u>124,957</u>	<u>124,957</u>	<u>113,306</u>

10. Analysis of support costs

	Analysis of support costs activity 1	Total 2023	Total 2022
	£	£	£
Wages & Salaries	58,489	58,489	56,134
Rent and Rates	10,519	10,519	10,450
Covid response	—	—	3,880
Cost of Living Support	2,346	2,346	—
Project Expenses	42,354	42,354	31,754
Training Courses	—	—	2,160
Light and Heat	5,260	5,260	3,472
	<u>118,968</u>	<u>118,968</u>	<u>107,850</u>

11. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	2,752	<u>2,634</u>

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,080	<u>1,080</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	51,357	49,658
Social security costs	4,792	4,452
Employer contributions to pension plans	2,341	2,024
	<u>58,490</u>	<u>56,134</u>

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Staff costs *(continued)*

The average head count of employees during the year was 2 (2022: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Average number of Employees	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration was paid during the year to any Trustees. (2022 - £Nil).

15. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 Apr 2022	28,483	28,483
Additions	<u>3,422</u>	<u>3,422</u>
At 31 Mar 2023	<u>31,905</u>	<u>31,905</u>
Depreciation		
At 1 Apr 2022	13,555	13,555
Charge for the year	<u>2,752</u>	<u>2,752</u>
At 31 Mar 2023	<u>16,307</u>	<u>16,307</u>
Carrying amount		
At 31 Mar 2023	<u>15,598</u>	<u>15,598</u>
At 31 Mar 2022	<u>14,928</u>	<u>14,928</u>

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	899	–
Accruals and deferred income	<u>16,678</u>	<u>16,008</u>
	<u>17,577</u>	<u>16,008</u>

17. Deferred income

	2023	2022
	£	£
At 1 April 2022	14,928	9,146
Amount released to income	<u>(2,752)</u>	<u>(2,634)</u>
Amount deferred in year	<u>3,422</u>	<u>8,416</u>
At 31 March 2023	<u>15,598</u>	<u>14,928</u>

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £(2,341) (2022: £(2,024)).

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in creditors:		
Deferred government grants due within one year	<u>(2,752)</u>	<u>(2,634)</u>

20. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
General funds	<u>80,568</u>	<u>2,855</u>	<u>(376)</u>	<u>(3,363)</u>	<u>79,684</u>

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
General funds	<u>71,620</u>	<u>3,396</u>	<u>(107)</u>	<u>5,659</u>	<u>80,568</u>

Restricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
Restricted Funds	<u>1,514</u>	<u>134,531</u>	<u>(124,581)</u>	<u>3,363</u>	<u>14,827</u>

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
Restricted Funds	<u>673</u>	<u>119,699</u>	<u>(113,199)</u>	<u>(5,659)</u>	<u>1,514</u>

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	15,598	–	15,598
Current assets	80,764	15,725	96,489
Creditors less than 1 year	(16,678)	(898)	(17,576)
Net assets	<u>79,684</u>	<u>14,827</u>	<u>94,511</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	14,928	–	14,928
Current assets	81,648	1,514	83,162
Creditors less than 1 year	(16,008)	–	(16,008)
Net assets	<u>80,568</u>	<u>1,514</u>	<u>82,082</u>

Carrickfergus Community Forum

Northern Ireland - Charity number 104550

Annual return

COMPANY REGISTRATION NUMBER: NI608232

CHARITY REGISTRATION NUMBER: NIC104550

**Carrickfergus Community Forum
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023**

Carrickfergus Community Forum
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Carrickfergus Community Forum
Charity registration number NIC104550
Company registration number NI608232
Principal office and registered office 31 Lancasterian Street
Carrickfergus
Co Antrim
BT38 7AB

The trustees

Mr B Dornan
Ms A Mayne
Mr D McCoubrey
Mr G Clarke
Mr J McCaw
Mr J Simms
Mrs M Lavery (Resigned 7 July 2022)
Mr T Rainey

Company secretary None

Independent examiner R J Gilmour F.C.A.
Hopper & Co
Chartered Accountants
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Organisational structure

Carrickfergus Community Forum (The Forum) was established as a company limited by guarantee under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. The Forum is governed by the Board of Directors. The Board of Directors, who are elected members, consist of thirteen elected persons. Every year one third of the elected directors retire by rotation. The directors to retire are those who have been longest in office since their last election. A retiring director is eligible for re-election. New directors are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the organisational plan and recent performance of The Forum. They are free to discuss any issues with other directors or key employees. Directors are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role. Janice Cherry is appointed to supervise the day to day operations of the company.

The directors who served The Forum are detailed on page 1. The Forum is limited by guarantee.

Risk Management

The directors have actively reviewed the major risks which the charity faces and believe that maintaining the unrestricted reserves at the required levels to finance the working capital and continue the charity's activities on a short term basis, combined with the annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The directors have also examined other business and operational risks which The Forum faces and confirm that they have established systems to mitigate significant risks

Objectives and activities

(A) Purposes

The Charity's objects ("Objects") are specifically restricted to the following:-

- (1) The advancement of community development in the Carrickfergus Borough and district area of County Antrim (the "area of benefit") and in particular the promotion of the community and voluntary sector for the benefit of the public by providing training, support, information, facilities and amenities to, and promote good practice among, community and voluntary groups.
- (2) To provide and maintain a Forum where member organisations can join together to find mutual support, exchange views, share common issues and information, create a collective voice for the community and voluntary sector and work in partnership with statutory agencies and authorities.
- (3) To advance education and training.
- (4) To promote good community relations, religious and racial harmony and equality and diversity.

The main activities undertaken to further these aims are outlined in the "Achievements and Performance" section of this report.

Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

Achievements and performance

In this reporting period Carrickfergus Community Forum received funding from various sources to enable the Charity to meet the objectives set out above and support community development and capacity building activities in the Carrickfergus, Whitehead & Greenisland areas.

The Department for Social Development Community Investment Fund continued to provide funding towards salary and running costs enabling the charity to continue to operate as a networking organisation offering governance, support and guidance to the community and voluntary sector in the area of benefit. CCF house a number of services that ensure easy access for users.

These include;

- Northern Regional College Essential Skills ICT
- NHSCT Bereaved by Suicide Service
- Compassionate Friends
- Aware Defeat Depression Support Group
- Cornerstone Addiction Support Group
- AA Veterans Counselling Service
- Royal National Institute for the Blind
- Funding Clinics
- Community Choir

Mid & East Antrim Borough Council funding contributed to the insurance for the charity in the reporting period to enable services delivery to continue.

The Northern Ireland Housing Executive Small Pockets of Deprivation fund provided for essential running costs to maintain project delivery and enabled CCF to obtain furniture and equipment to improve the facilities service delivery for user groups.

A significant focus for this reporting period was the cost of living crisis faced by many people in our community. CCF were able to provide support with rising food and utility costs for individuals and families through the provision of food vouchers and air fryers.

Various Cultural events took place throughout the year with CCF being able to provide support to local groups to deliver kids parties and community events at Easter, Summer, Halloween and Christmas that brought the community together and fostered good relations.

A Strategic planning exercise was completed by the Directors of CCF to ensure that service delivery is tailored to the needs of the community. A new strategic plan for the period 2023 - 2025 is being prepared reflecting the needs of the community and voluntary sector in Carrickfergus and detailing the objectives for CCF going forward.

Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Various training courses were delivered to improve employability, build capacity and support people dealing with poor mental health.

- Sign Language
- Driving Skills
- Self Care for Carers
- Living life to the Full
- Event Stewarding
- Food Hygiene
- Women's DIY Skills
- Crafting

Through funding obtained from the Halifax Foundation CCF were able to support the delivery of a programme of activities for local carers. This included provision of alternative therapies workshops, craft activities and a cultural identity project including a visit to Londonderry to explore the city walls and hear from a local historian.

ASCERT funding enabled CCF to offer counselling services to service users and contributed to running costs and equipment for the premises to make it more user friendly and allow more users to access services.

In the year of the Queens Jubilee The National Lottery Community Fund provided resources to enable CCF to support local small street parties across the Borough through provision of equipment, activities and entertainment. This was a great success with people taking on small projects for the benefit of their neighbours and was a great opportunity to build relationships and promote community activity and volunteering at a grassroots level. We were able to offer support and guidance on best practice to individuals and build their capacity to be an active participant in developing their community.

The Developing Women in the Community Project was secured for Phase 2 in November 2022 and delivered over a period of 5 months. This was a very beneficial programme offering 15 women the opportunity to take part in a range of capacity building activities.

- Personal Development
- Heal Your Life Self Care Course
- Women in Peacebuilding - programme of speakers
- Therapeutic Crafts
- Threads that Bind - An insight into the life of women in the Industrial Era in Ireland
- Participatory Budgeting

The programme was a great success with all of the women engaging in a wide range of activities. The project resulted in the creation of a fantastic crochet tapestry of Carrickfergus Castle which was designed and created by all the women together with each make a part of it and finally bringing it all together. It is now proudly displayed in Carrickfergus Castle.

Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

CCF continued to engage in networking activities through representation on various local groups to facilitate information sharing, partnership working, developing targeted support strategies and reduction in duplication of services. CCF attended the following groups and meetings both face to face and via zoom;

- Mid & East Antrim Community Planning Steering Group
- Poverty Action Group
- Greenisland Regeneration Partnership
- Greenisland Health Committee
- Ascertainment Steering Group
- Cithrah Male Refuge Steering Group
- Mid & East Antrim Social Supermarket Group
- Mid & East Antrim People & Places Co Design Group

In furtherance of our networking activities the Board of Directors also represent various groups within the Mid & East Antrim Area and share information and best practice at bi-monthly board meetings.

The projects completed in this reporting period have significantly contributed to the development of a cohesive and vibrant community sector in Carrickfergus. We have seen our service users progress a great deal through educational and upskilling courses, groups project and team working and some really good relationships have been developed throughout. We support member groups with preparation of annual reports and offer ongoing guidance on good practice and governance.

Financial review

The Forum is a non-profit making organisation.

The Statement of Financial Activities shows net expenditure of £12,429. (2022 - expenditure of £9,789). At 31 March 2023 the total funds of the charity amounted to £94,511 comprising restricted funds of £14,827 and unrestricted funds of £79,684. The majority of income received by The Forum is earmarked by the donors for specific projects (restricted income). Other income generated by the Forum is generally unrestricted and can be used to finance running costs.

Reserves Policy

The Trustees have considered in their assessment of risks faced by the Forum the need to hold unrestricted reserves. They aim to hold at least 6 months costs in reserve to allow time to source alternative funding should a major source of funds bring their support to an end. Reserves are currently in excess of 6 months costs.

Carrickfergus Community Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

Carrickfergus Community Forum will aim to secure funding enabling services to continue. We hope to reinstate a community workers network and look toward a more joined up approach to community development activity for the area. Now that we are moving on from Covid new challenges such as the cost of living crisis are being raised and we will work with local agencies to offer support. CCF will work towards delivery of a new strategic plan and continue to offer educational, vocational and capacity building courses and workshops to meet the needs of our community and voluntary sector in Carrickfergus and the surrounding areas of Greenisland and Whitehead.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 14 September 2023 and signed on behalf of the board of trustees by:

Mr B Dornan
Trustee



Carrickfergus Community Forum

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Carrickfergus Community Forum

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Carrickfergus Community Forum ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.


R J Gilmour F.C.A.
Independent Examiner

Hopper & Co
Chartered Accountants
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

Carrickfergus Community Forum

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	–	134,531	134,531	119,699
Other trading activities	6	2,717	–	2,717	3,364
Investment income	7	138	–	138	32
Total income		<u>2,855</u>	<u>134,531</u>	<u>137,386</u>	<u>123,095</u>
Expenditure					
Expenditure on charitable activities	8,9	376	124,581	124,957	113,306
Total expenditure		<u>376</u>	<u>124,581</u>	<u>124,957</u>	<u>113,306</u>
Net income		<u>2,479</u>	<u>9,950</u>	<u>12,429</u>	<u>9,789</u>
Transfers between funds		(3,363)	3,363	–	–
Net movement in funds		<u>(884)</u>	<u>13,313</u>	<u>12,429</u>	<u>9,789</u>
Reconciliation of funds					
Total funds brought forward		80,568	1,514	82,082	72,293
Total funds carried forward		<u>79,684</u>	<u>14,827</u>	<u>94,511</u>	<u>82,082</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Carrickfergus Community Forum

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	15,598	14,928
Current assets			
Cash at bank and in hand		96,490	83,162
Creditors: amounts falling due within one year	16	<u>17,577</u>	<u>16,008</u>
Net current assets		78,913	67,154
Total assets less current liabilities		94,511	82,082
Net assets		94,511	82,082
Funds of the charity			
Restricted funds		14,827	1,514
Unrestricted funds		<u>79,684</u>	<u>80,568</u>
Total charity funds	20	94,511	82,082

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 14 September 2023, and are signed on behalf of the board by:

Mr B Dornan
Trustee



Mr D McCoubrey
Trustee



The notes on pages 10 to 18 form part of these financial statements.

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in N Ireland and a registered charity in Northern Ireland. The address of the registered office is 31 Lancasterian Street, Carrickfergus, Co Antrim, BT38 7AB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland", the 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) (Charities SORP FRS 102)), the Charities Act (Northern Ireland) 2008 and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Judgements and key sources of estimation uncertainty

The Trustees have estimated both the useful life and the expected residual value of each fixed asset in arriving at the amount charged each year for depreciation.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Equipment - 15% reducing balance

Impairment of fixed 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 also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee. In accordance with the company's Memorandum of Association the members have undertaken to contribute to the assets of the company in the event of it being wound up, an amount not exceeding £1 each.

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Grants				
Housing Executive	37,883	37,883	34,646	34,646
Mid & East Antrim BC	300	300	300	300
Dept. of Social Dev. Community Investment Fund	64,409	64,409	62,408	62,408
Cooperation Ireland	—	—	2,402	2,402
Awards for All	19,025	19,025	—	—
Halifax Grant	—	—	3,264	3,264
ASCERT Grant	1,850	1,850	2,500	2,500
DWICP	11,064	11,064	14,179	14,179
	<u>134,531</u>	<u>134,531</u>	<u>119,699</u>	<u>119,699</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Access NI	231	231	99	99
Income Generated	2,486	2,486	2,310	2,310
Other income	—	—	955	955
	<u>2,717</u>	<u>2,717</u>	<u>3,364</u>	<u>3,364</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	138	138	32	32

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Support costs	376	124,581	124,957

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support costs	107	113,199	113,306

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

	Support costs	Total funds 2023	Total fund 2022
	£	£	£
Charitable Activities	118,968	118,968	107,850
Governance costs	5,989	5,989	5,456
	<u>124,957</u>	<u>124,957</u>	<u>113,306</u>

10. Analysis of support costs

	Analysis of support costs activity 1	Total 2023	Total 2022
	£	£	£
Wages & Salaries	58,489	58,489	56,134
Rent and Rates	10,519	10,519	10,450
Covid response	—	—	3,880
Cost of Living Support	2,346	2,346	—
Project Expenses	42,354	42,354	31,754
Training Courses	—	—	2,160
Light and Heat	5,260	5,260	3,472
	<u>118,968</u>	<u>118,968</u>	<u>107,850</u>

11. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	2,752	<u>2,634</u>

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,080	<u>1,080</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	51,357	49,658
Social security costs	4,792	4,452
Employer contributions to pension plans	2,341	2,024
	<u>58,490</u>	<u>56,134</u>

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Staff costs *(continued)*

The average head count of employees during the year was 2 (2022: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Average number of Employees	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration was paid during the year to any Trustees. (2022 - £Nil).

15. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 Apr 2022	28,483	28,483
Additions	<u>3,422</u>	<u>3,422</u>
At 31 Mar 2023	<u>31,905</u>	<u>31,905</u>
Depreciation		
At 1 Apr 2022	13,555	13,555
Charge for the year	<u>2,752</u>	<u>2,752</u>
At 31 Mar 2023	<u>16,307</u>	<u>16,307</u>
Carrying amount		
At 31 Mar 2023	<u>15,598</u>	<u>15,598</u>
At 31 Mar 2022	<u>14,928</u>	<u>14,928</u>

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	899	-
Accruals and deferred income	<u>16,678</u>	<u>16,008</u>
	<u>17,577</u>	<u>16,008</u>

17. Deferred income

	2023	2022
	£	£
At 1 April 2022	14,928	9,146
Amount released to income	<u>(2,752)</u>	<u>(2,634)</u>
Amount deferred in year	<u>3,422</u>	<u>8,416</u>
At 31 March 2023	<u>15,598</u>	<u>14,928</u>

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £(2,341) (2022: £(2,024)).

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in creditors:		
Deferred government grants due within one year	<u>(2,752)</u>	<u>(2,634)</u>

20. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
General funds	<u>80,568</u>	<u>2,855</u>	<u>(376)</u>	<u>(3,363)</u>	<u>79,684</u>

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
General funds	<u>71,620</u>	<u>3,396</u>	<u>(107)</u>	<u>5,659</u>	<u>80,568</u>

Restricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
Restricted Funds	<u>1,514</u>	<u>134,531</u>	<u>(124,581)</u>	<u>3,363</u>	<u>14,827</u>

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
Restricted Funds	<u>673</u>	<u>119,699</u>	<u>(113,199)</u>	<u>(5,659)</u>	<u>1,514</u>

Carrickfergus Community Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	15,598	–	15,598
Current assets	80,764	15,725	96,489
Creditors less than 1 year	(16,678)	(898)	(17,576)
Net assets	<u>79,684</u>	<u>14,827</u>	<u>94,511</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	14,928	–	14,928
Current assets	81,648	1,514	83,162
Creditors less than 1 year	(16,008)	–	(16,008)
Net assets	<u>80,568</u>	<u>1,514</u>	<u>82,082</u>