

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

	Pages
Trustees' annual report (incorporating the director's report)	1 to 6
Independent examiner's report to the trustees	7
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10 to 18

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
- Ascort PCSP 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.

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 No.	2022 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>