

Fighting Words Northern Ireland

Northern Ireland · Charity number 105751

Details

Known as	Fighting Words NI
Status	Received
Company number	638582
Registered	2016-10-21
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Fighting Words Northern Ireland Crescent Arts Centre 2-4 University Road Belfast Bt7 1nh BT7 1NH
Email	hello@fightingwords.co.uk
Website	http://www.fightingwords.co.uk/

Activities

Purposes: The Charity's object ("Object") is to advance the education of children and young people in all aspects of the art of creative writing and the appreciation of the written word in all its forms through the provision of support, opportunities and related activities which foster their creativity, literacy and talent.

What the charity does: The advancement of education, The advancement of the arts, culture, heritage or science

How the charity works: Arts, Cultural, Education/training

Who the charity helps: Children (5-13 year olds), Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£260,573	£297,068	£-72,543	7

Trustees

Name	Role	Appointed
Mr Andrew Drylie		
Mr Paul Connolly		
Mr Paul Crossan		
Mr Tony Gallagher		
Ms Elizabeth Barron		
Ms Lara Morrison		
Ms Nóra Nic Con Ultaigh		

Fighting Words Northern Ireland

Northern Ireland - Charity number 105751

Accounts

Fighting Words Northern Ireland

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments	Note				
Donations and legacies	5	3,559	500	4,059	42,083
Charitable activities	6	28,210	216,484	244,694	257,163
Other trading activities	7	746	–	746	–
Investment income	8	–	–	–	139
Other income	9	11,074	–	11,074	4,449
Total income		<u>43,589</u>	<u>216,984</u>	<u>260,573</u>	<u>303,834</u>
Expenditure					
Expenditure on charitable activities	10,11	35,424	261,644	297,068	357,212
Total expenditure		<u>35,424</u>	<u>261,644</u>	<u>297,068</u>	<u>357,212</u>
Net expenditure		<u>8,165</u>	<u>(44,660)</u>	<u>(36,495)</u>	<u>(53,378)</u>
Transfers between funds		(775)	775	–	–
Net movement in funds		<u>7,390</u>	<u>(43,885)</u>	<u>(36,495)</u>	<u>(53,378)</u>
Reconciliation of funds					
Total funds brought forward		<u>146,378</u>	<u>58,955</u>	<u>205,333</u>	<u>258,711</u>
Total funds carried forward		<u>153,768</u>	<u>15,070</u>	<u>168,838</u>	<u>205,333</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 17 to 31 form part of these financial statements.

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Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	17	1,600	16,717
Current assets			
Debtors	18	21,160	41,234
Cash at bank and in hand		218,621	157,114
		<u>239,781</u>	<u>198,348</u>
Creditors: amounts falling due within one year	19	<u>72,543</u>	<u>9,732</u>
Net current assets		<u>167,238</u>	<u>188,616</u>
Total assets less current liabilities		<u>168,838</u>	<u>205,333</u>
Net assets		<u>168,838</u>	<u>205,333</u>
Funds of the charity			
Restricted funds		15,070	58,955
Unrestricted funds		153,768	146,378
Total charity funds	22	<u>168,838</u>	<u>205,333</u>

For the year ending 31 March 2025 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 8 December 2025, and are signed on behalf of the board by:



P Crossan
Trustee



AM Gallagher
Trustee

The notes on pages 17 to 31 form part of these financial statements.

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Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Crescent Arts Centre, 2-4 University Road, Belfast, BT7 1NH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the 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)) 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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Long leasehold property	-	10% straight line
Equipment	-	20% straight line

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.

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.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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

Fighting Words Northern Ireland is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	3,559	500	4,059
Allen & Overy Foundation	–	–	–
The Rick O'Shea Book Club	–	–	–
The Ireland Funds	–	–	–
	<u>3,559</u>	<u>500</u>	<u>4,059</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	20,857	–	20,857
Allen & Overy Foundation	5,000	–	5,000
The Rick O'Shea Book Club	8,371	–	8,371
The Ireland Funds	7,855	–	7,855
	<u>42,083</u>	<u>–</u>	<u>42,083</u>

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Arts Council of Northern Ireland	–	52,178	52,178
Belfast City Council	–	16,852	16,852
Fighting Words Ireland - Story Seeds	–	–	–
SEUPB Peaceplus	–	3,205	3,205
Coca Cola Thank You Fund	–	813	813
Community Relations Council	–	–	–
National Lottery Dormant Accounts - Next Chapter	–	8,249	8,249
Garfield Weston Foundation	–	–	–
Graffiti Theatre Company	–	–	–
Clothworkers' Foundation	–	–	–
The Foyle Foundation	–	–	–
Halifax Foundation for Northern Ireland	–	5,000	5,000
RTE Toy Show Appeal/Community Foundation NI	–	–	–
A&O Shearman Foundation	10,000	–	10,000
Future Screens NI	–	21,038	21,038
Access to Work- Communities NI	–	–	–
Arts & Business- Blueprint	–	13,500	13,500
Ireland Funds- Individual Donors	993	–	993
Ireland Funds- Heart of the Community Awards	–	–	–
Amazon Literary Partnership	6,500	–	6,500
DFA Strategic Partnerships	–	63,964	63,964
Fighting words Ireland - Creative Ireland	–	26,685	26,685
Irish American Partnership	7,557	–	7,557
Ulster Garden Villages - School Residency pilot	–	5,000	5,000
Esme Mitchell Charitable Trust	2,000	–	2,000
AABIE- ABB Charitable Initiative	1,160	–	1,160
	<u>28,210</u>	<u>216,484</u>	<u>244,694</u>

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Arts Council of Northern Ireland	–	27,690	27,690
Belfast City Council	–	21,802	21,802
Fighting Words Ireland - Story Seeds	–	65,767	65,767
SEUPB Peaceplus	–	–	–
Coca Cola Thank You Fund	–	7,544	7,544
Community Relations Council	–	2,685	2,685
National Lottery Dormant Accounts - Next Chapter	–	31,667	31,667
Garfield Weston Foundation	–	10,000	10,000
Hope for Youth	–	5,000	5,000
Clothworkers' Foundation	–	10,000	10,000
The Foyle Foundation	–	25,000	25,000
Halifax Foundation for Northern Ireland	–	–	–
RTE Toy Show Appeal/Community Foundation NI	–	9,756	9,756
A&O Shearman Foundation	–	–	–
Future Screens NI	–	21,420	21,420
Access to Work- Communities NI	–	1,339	1,339
Arts & Business- Blueprint	–	3,000	3,000
Ireland Funds- Individual Donors	1,993	–	1,993
Ireland Funds- Heart of the Community Awards	–	5,000	5,000
Amazon Literary Partnership	7,500	–	7,500
DFA Strategic Partnerships	–	–	–
Fighting words Ireland - Creative Ireland	–	–	–
Irish American Partnership	–	–	–
Ulster Garden Villages - School Residency pilot	–	–	–
Esme Mitchell Charitable Trust	–	–	–
AABIE- ABB Charitable Initiative	–	–	–
	<u>9,493</u>	<u>247,670</u>	<u>257,163</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income	<u>746</u>	<u>746</u>	<u>–</u>	<u>–</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank Interest	<u>–</u>	<u>–</u>	<u>139</u>	<u>139</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Earned Income	<u>11,074</u>	<u>11,074</u>	<u>4,449</u>	<u>4,449</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Cultural education	35,424	155,584	191,008
Support costs	–	106,060	106,060
	<u>35,424</u>	<u>261,644</u>	<u>297,068</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Cultural education	25,760	225,747	251,507
Support costs	–	105,705	105,705
	<u>25,760</u>	<u>331,452</u>	<u>357,212</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Cultural education	191,008	103,730	294,738	354,926
Governance costs	–	2,330	2,330	2,286
	<u>191,008</u>	<u>106,060</u>	<u>297,068</u>	<u>357,212</u>

12. Analysis of support costs

	Analysis of support costs Cultural education £	Total 2025 £	Total 2024 £
Staff costs	40,596	40,596	41,210
Premises	7,861	7,861	12,229
General office	4,184	4,184	7,280
Finance costs	51,089	51,089	42,700
Governance costs	2,330	2,330	2,286
	<u>106,060</u>	<u>106,060</u>	<u>105,705</u>

Fighting Words Northern Ireland

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>3,772</u>	<u>4,459</u>

14. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,330</u>	<u>1,733</u>

15. Staff costs

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

	2025	2024
	£	£
Wages and salaries	175,861	173,414
Social security costs	11,423	10,736
Employer contributions to pension plans	<u>4,819</u>	<u>3,598</u>
	<u>192,103</u>	<u>187,748</u>

The average head count of employees during the year was 6 (2024: 7).

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

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £100,152 (2024:£80,767).

16. Trustee remuneration and expenses

The Charity Trustees were not paid or received any other benefits from employment with the Charity in the year (2024: nil). No charity trustee received travel expenses during the year of (2024: nil). No charity trustee received payment for professional or other services supplied to the charity (2024: nil).

Fighting Words Northern Ireland

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Tangible fixed assets

	Long leasehold property £	Equipment £	Total £
Cost			
At 1 April 2024	12,681	15,954	28,635
Additions	–	218	218
Disposals	(12,681)	(7,609)	(20,290)
At 31 March 2025	<u>–</u>	<u>8,563</u>	<u>8,563</u>
Depreciation			
At 1 April 2024	1,268	10,650	11,918
Charge for the year	1,268	2,504	3,772
Disposals	(2,536)	(6,191)	(8,727)
At 31 March 2025	<u>–</u>	<u>6,963</u>	<u>6,963</u>
Carrying amount At 31 March 2025	<u>–</u>	<u>1,600</u>	<u>1,600</u>
At 31 March 2024	<u>11,413</u>	<u>5,304</u>	<u>16,717</u>

18. Debtors

	2025 £	2024 £
Trade debtors	2,864	40,569
Prepayments and accrued income	18,296	665
	<u>21,160</u>	<u>41,234</u>

19. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,902	96
Accruals and deferred income	65,107	4,148
Social security and other taxes	5,534	5,488
	<u>72,543</u>	<u>9,732</u>

20. Deferred income

	2025 £	2024 £
Amount deferred in year	<u>62,777</u>	<u>–</u>

Fighting Words Northern Ireland

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. 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 £4,819 (2024: £3,598).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	126,378	43,589	(35,424)	(775)	133,768
Designated Fund	20,000	—	—	—	20,000
	<u>146,378</u>	<u>43,589</u>	<u>(35,424)</u>	<u>(775)</u>	<u>153,768</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	77,477	56,164	(25,760)	18,497	126,378
Designated Fund	20,000	—	—	—	20,000
	<u>97,477</u>	<u>56,164</u>	<u>(25,760)</u>	<u>18,497</u>	<u>146,378</u>

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Ulster Garden Villages Limited	—	—	—	—	—
Belfast City Council	—	16,852	(16,852)	—	—
Department of Foreign Affairs and Trade, Reconciliation Fund	6,873	63,964	(69,405)	—	1,432
Garfield Weston Foundation	20,000	—	(20,000)	—	—
Ulster Garden Villages	—	5,000	—	—	5,000
Victoria Homes Trust	—	—	—	—	—
The Foyle Foundation	—	—	—	—	—
Tomar Trust	3,645	—	(3,645)	—	—

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Analysis of charitable funds *(continued)*

Backstage Trust	–	–	–	–	–
Dormant Accounts	7,246	8,249	(15,495)	–	–
Community Relations Council	–	–	–	–	–
Future Screens NI	8,492	21,038	(24,795)	–	4,735
Access to work- Communities NI	–	–	–	–	–
Belfast Harbour Community Awards	200	–	(200)	–	–
Arts & Business- Blueprint	5,000	13,500	(18,116)	–	384
ACNI- Project 2023-2024	–	1,187	(1,187)	–	–

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Analysis of charitable funds *(continued)*

Ireland Funds Heart of the Community Awards	–	–	–	–	–
Halifax Foundation NI	–	5,000	(5,000)	–	–
Dept of Culture - Story Seeds	3,864	–	(758)	–	3,106
Hope for Youth	–	–	–	–	–
Belfast City Council - Arts & Heritage Clothworkers' Foundation	–	–	–	–	–
CFNI via The RTE Toy Show Appeal	–	–	–	–	–
Coca Cola Fund	3,635	813	(4,133)	–	315
ACNI - 2024/2025	–	49,272	(49,272)	–	–
ACNI project 2023-2024	–	–	–	–	–
Donnelly Group Foundation	–	500	(500)	–	–
SEUPB Peaceplus	–	3,205	(3,234)	29	–
Fighting Words Ireland - Creative Ireland	–	26,685	(27,431)	746	–
ACNI Small Capital Grants	–	1,719	(1,621)	–	98
	<u>58,955</u>	<u>216,984</u>	<u>(261,644)</u>	<u>775</u>	<u>15,070</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Ulster Garden Villages Limited	3,110	–	–	(3,110)	–
Belfast City Council	–	16,852	(16,852)	–	–
Department of Foreign Affairs and Trade, Reconciliation Fund	59,020	–	(52,147)	–	6,873
Garfield Weston Foundation	10,000	10,000	–	–	20,000
Ulster Garden Villages	–	–	–	–	–
Victoria Homes Trust	3,500	–	(3,500)	–	–
The Foyle Foundation	–	25,000	(25,000)	–	–
Tomar Trust	19,651	–	(16,006)	–	3,645
Backstage Trust	21,230	–	(21,230)	–	–
Dormant Accounts	2,771	31,668	(27,193)	–	7,246
Community Relations Council	–	2,685	(2,685)	–	–
Future Screens NI	9,326	21,420	(22,254)	–	8,492

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Analysis of charitable funds *(continued)*

Access to work- Communities NI	–	1,339	(1,339)	–	–
Belfast Harbour Community Awards	4,994	–	(4,794)	–	200
Arts & Business- Blueprint	22,429	3,000	(20,229)	(200)	5,000
ACNI- Project 2023-2024	5,203	1,187	(6,390)	–	–
Ireland Funds Heart of the Community Awards	–	5,000	(4,806)	(194)	–
Halifax Foundation NI	–	–	–	–	–
Dept of Culture - Story Seeds	–	65,767	(61,903)	–	3,864
Hope for Youth	–	5,000	(5,000)	–	–
Belfast City Council - Arts & Heritage	–	4,950	(4,950)	–	–
Clothworkers' Foundation	–	10,000	(1,960)	(8,040)	–
CFNI via The RTE Toy Show Appeal	–	9,756	(5,315)	(4,441)	–
Coca Cola Fund	–	7,543	(3,908)	–	3,635
ACNI - 2024/2025	–	3,956	(1,444)	(2,512)	–
ACNI project 2023-2024	–	22,547	(22,547)	–	–
Donnelly Group Foundation	–	–	–	–	–
SEUPB Peaceplus	–	–	–	–	–
Fighting Words Ireland - Creative Ireland	–	–	–	–	–
ACNI Small Capital Grants	–	–	–	–	–
	<u>161,234</u>	<u>247,670</u>	<u>(331,452)</u>	<u>(18,497)</u>	<u>58,955</u>

Transfers have taken place during the year which relates to fixed assets. Fighting Words Northern Ireland used funding to purchase assets which have been transferred to Unrestricted Funds as Fighting Words Northern Ireland fully own the assets, no restrictions have been placed on these assets.

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	1,600	–	1,600
Current assets	163,752	15,070	178,822
Creditors less than 1 year	(11,584)	–	(11,584)
Net assets	<u>153,768</u>	<u>15,070</u>	<u>168,838</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	16,717	–	16,717
Current assets	139,393	58,955	198,348
Creditors less than 1 year	(9,732)	–	(9,732)
Net assets	<u>146,378</u>	<u>58,955</u>	<u>205,333</u>

24. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

25. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

26. Related parties

No related parties in the year.

Fighting Words Northern Ireland

Northern Ireland - Charity number 105751

Accounts

Fighting Words Northern Ireland

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024	2023		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	42,083	–	42,083	12,091
Charitable activities	6	9,493	247,670	257,163	405,647
Investment income	7	139	–	139	–
Other income	8	4,449	–	4,449	8,569
Total income		<u>56,164</u>	<u>247,670</u>	<u>303,834</u>	<u>426,307</u>
Expenditure					
Expenditure on charitable activities	9,10	25,760	331,452	357,212	311,685
Total expenditure		<u>25,760</u>	<u>331,452</u>	<u>357,212</u>	<u>311,685</u>
Net (expenditure)/income		<u>30,404</u>	<u>(83,782)</u>	<u>(53,378)</u>	<u>114,622</u>
Transfers between funds		18,497	(18,497)	–	–
Net movement in funds		<u>48,901</u>	<u>(102,279)</u>	<u>(53,378)</u>	<u>114,622</u>
Reconciliation of funds					
Total funds brought forward		<u>97,477</u>	<u>161,234</u>	<u>258,711</u>	<u>144,089</u>
Total funds carried forward		<u>146,378</u>	<u>58,955</u>	<u>205,333</u>	<u>258,711</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 15 to 28 form part of these financial statements.

Fighting Words Northern Ireland

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	16	16,717	26,568
Current assets			
Debtors	17	41,234	85,588
Cash at bank and in hand		157,114	152,664
		<u>198,348</u>	<u>238,252</u>
Creditors: amounts falling due within one year	18	9,732	6,109
Net current assets		<u>188,616</u>	<u>232,143</u>
Total assets less current liabilities		<u>205,333</u>	<u>258,711</u>
Net assets		<u>205,333</u>	<u>258,711</u>
Funds of the charity			
Restricted funds		58,955	161,234
Unrestricted funds		146,378	97,477
Total charity funds	20	<u>205,333</u>	<u>258,711</u>

For the year ending 31 March 2024 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 11 December 2024, and are signed on behalf of the board by:



AM Gallagher
Trustee

The notes on pages 15 to 28 form part of these financial statements.

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Connswater Shopping Centre, Bloomfield Avenue, Belfast, BT5 5LP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the 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)) 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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Long leasehold property	-	10% straight line
Equipment	-	20% straight line

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.

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.

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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

Fighting Words Northern Ireland is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	20,857	20,857	12,091	12,091
Allen & Overy Foundation	5,000	5,000	–	–
The Rick O'Shea Book Club	8,371	8,371	–	–
The Ireland Funds	7,855	7,855	–	–
	<u>42,083</u>	<u>42,083</u>	<u>12,091</u>	<u>12,091</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Department for Communities	–	–	–
Arts Council of Northern Ireland	–	27,690	27,690
Belfast City Council	–	21,802	21,802
Department of Foreign Affairs, Reconciliation Fund	–	–	–
Fighting Words Ireland - Story Seeds	–	65,767	65,767
Coca Cola Thank You Fund	–	7,544	7,544
Community Relations Council	–	2,685	2,685
Backstage Trust	–	–	–
National Lottery Dormant Accounts - Next Chapter	–	31,667	31,667
Garfield Weston Foundation	–	10,000	10,000
Hope for Youth	–	5,000	5,000
Enkalon Foundation	–	–	–
Esmé Mitchell Trust	–	–	–
Clothworkers' Foundation	–	10,000	10,000
Community Foundation for Northern Ireland	–	–	–
Victoria Homes Trust	–	–	–
The Foyle Foundation	–	25,000	25,000
JP McManus Charitable Foundation	–	–	–
Tomar Trust	–	–	–
Halifax Foundation for Northern Ireland	–	–	–
RTE Toy Show Appeal/Community Foundation NI	–	9,756	9,756
Future Screens NI	–	21,420	21,420
Access to Work- Communitites NI	–	1,339	1,339
Belfast Harbour Community Awards	–	–	–
Arts & Business- Blueprint	–	3,000	3,000
NI Executive- CGRU	–	–	–
Ireland Funds- Individual Donors	1,993	–	1,993
Ireland Funds- Heart of the Community Awards	–	5,000	5,000
Amazon Literary Partnership	7,500	–	7,500
	<u>9,493</u>	<u>247,670</u>	<u>257,163</u>

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Department for Communities	–	13,863	13,863
Arts Council of Northern Ireland	–	26,306	26,306
Belfast City Council	–	17,843	17,843
Department of Foreign Affairs, Reconciliation Fund	–	129,457	129,457
Fighting Words Ireland - Story Seeds	–	–	–
Coca Cola Thank You Fund	–	–	–
Community Relations Council	–	4,842	4,842
Backstage Trust	–	24,600	24,600
National Lottery Dormant Accounts - Next Chapter	–	36,752	36,752
Garfield Weston Foundation	–	10,000	10,000
Hope for Youth	–	–	–
Enkalon Foundation	–	500	500
Esmé Mitchell Trust	–	1,000	1,000
Clothworkers' Foundation	–	–	–
Community Foundation for Northern Ireland	2,000	–	2,000
Victoria Homes Trust	–	3,500	3,500
The Foyle Foundation	–	–	–
JP McManus Charitable Foundation	–	19,748	19,748
Tomar Trust	–	25,993	25,993
Halifax Foundation for Northern Ireland	500	5,000	5,500
RTE Toy Show Appeal/Community Foundation NI	–	–	–
Future Screens NI	–	21,919	21,919
Access to Work- Communitites NI	–	6,675	6,675
Belfast Harbour Community Awards	–	5,000	5,000
Arts & Business- Blueprint	–	27,000	27,000
NI Executive- CGRU	–	7,459	7,459
Ireland Funds- Individual Donors	3,841	–	3,841
Ireland Funds- Heart of the Community Awards	–	4,349	4,349
Amazon Literary Partnership	7,500	–	7,500
	<u>13,841</u>	<u>391,806</u>	<u>405,647</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank Interest	<u>139</u>	<u>139</u>	<u>–</u>	<u>–</u>

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	–	–	186	186
Earned Income	4,449	4,449	8,383	8,383
	<u>4,449</u>	<u>4,449</u>	<u>8,569</u>	<u>8,569</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Cultural education	25,760	225,747	251,507
Support costs	–	105,705	105,705
	<u>25,760</u>	<u>331,452</u>	<u>357,212</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Cultural education	15,297	191,937	207,234
Support costs	8,949	95,502	104,451
	<u>24,246</u>	<u>287,439</u>	<u>311,685</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Cultural education	251,507	92,734	344,241	303,378
Governance costs	–	12,971	12,971	8,307
	<u>251,507</u>	<u>105,705</u>	<u>357,212</u>	<u>311,685</u>

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Analysis of support costs

	Analysis of support costs Cultural education £	Total 2024 £	Total 2023 £
Staff costs	41,210	41,210	30,081
Premises	12,229	12,229	30,325
General office	7,280	7,280	1,687
Finance costs	32,015	32,015	34,051
Governance costs	12,971	12,971	8,307
	<u>105,705</u>	<u>105,705</u>	<u>104,451</u>

12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	4,459	6,419
Loss on disposal of heritage assets	<u>20,779</u>	<u>—</u>

13. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,733</u>	<u>1,575</u>

14. Staff costs

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

	2024 £	2023 £
Wages and salaries	173,414	155,424
Social security costs	10,736	8,400
Employer contributions to pension plans	3,598	3,035
	<u>187,748</u>	<u>166,859</u>

The average head count of employees during the year was 7 (2023: 6).

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

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £80,767 (2023:£79,282).

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

15. Trustee remuneration and expenses

The Charity Trustees were not paid or received any other benefits from employment with the Charity in the year (2023: nil). No charity trustee received travel expenses during the year of (2023: nil). No charity trustee received payment for professional or other services supplied to the charity (2023: nil).

16. Tangible fixed assets

	Long leasehold property £	Equipment £	Total £
Cost			
At 1 April 2023	32,902	13,248	46,150
Additions	12,681	2,706	15,387
Disposals	(32,902)	–	(32,902)
At 31 March 2024	<u>12,681</u>	<u>15,954</u>	<u>28,635</u>
Depreciation			
At 1 April 2023	12,123	7,459	19,582
Charge for the year	1,268	3,191	4,459
Disposals	(12,123)	–	(12,123)
At 31 March 2024	<u>1,268</u>	<u>10,650</u>	<u>11,918</u>
Carrying amount			
At 31 March 2024	<u>11,413</u>	<u>5,304</u>	<u>16,717</u>
At 31 March 2023	<u>20,779</u>	<u>5,789</u>	<u>26,568</u>

17. Debtors

	2024 £	2023 £
Trade debtors	40,569	83,709
Prepayments and accrued income	665	1,879
	<u>41,234</u>	<u>85,588</u>

18. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	96	623
Accruals and deferred income	4,148	1,894
Social security and other taxes	5,488	3,592
	<u>9,732</u>	<u>6,109</u>

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. 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 £3,598 (2023: £3,035).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 20 24 £
General funds	77,477	56,164	(25,760)	18,497	126,378
Designated Fund	20,000	—	—	—	20,000
	<u>97,477</u>	<u>56,164</u>	<u>(25,760)</u>	<u>18,497</u>	<u>146,378</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 20 23 £
General funds	50,928	34,501	(24,246)	16,294	77,477
Designated Fund	—	—	—	20,000	20,000
	<u>50,928</u>	<u>34,501</u>	<u>(24,246)</u>	<u>36,294</u>	<u>97,477</u>

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 20 24 £
Ulster Garden Villages Limited	3,110	—	—	(3,110)	—
Belfast City Council	—	16,852	(16,852)	—	—
Department of Foreign Affairs and Trade, Reconciliation Fund	59,020	—	(52,147)	—	6,873
Garfield Weston Foundation	10,000	10,000	—	—	20,000
Trusthouse Charitable Foundation	—	—	—	—	—
Esmé Mitchell Trust	—	—	—	—	—
Victoria Homes Trust	3,500	—	(3,500)	—	—
The Foyle Foundation	—	25,000	(25,000)	—	—

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds *(continued)*

JP McManus Charitable Foundation	–	–	–	–	–
Tomar Trust	19,651	–	(16,006)	–	3,645
Northern Ireland Executive, T:BUC Nerve Centre	–	–	–	–	–
National Lottery Heritage Fund	–	–	–	–	–
Backstage Trust	21,230	–	(21,230)	–	–
ACNI - Project 2021-22	–	–	–	–	–
Enkalon Foundation	–	–	–	–	–
Dormant Accounts	2,771	31,668	(27,193)	–	7,246
Community Relations Council	–	2,685	(2,685)	–	–
Future Screens NI	9,326	21,420	(22,254)	–	8,492
Access to work-Communities NI	–	1,339	(1,339)	–	–
Belfast Harbour Community Awards	4,994	–	(4,794)	–	200
Arts & Business-Blueprint	22,429	3,000	(20,229)	(200)	5,000
ACNI- Project 2022-23	5,203	1,187	(6,390)	–	–
Arts Council Arts Development Fund	–	–	–	–	–
Ireland Funds Heart of the Community Awards	–	5,000	(4,806)	(194)	–

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds *(continued)*

Department for Communities	-	-	-	-	-
Victoria Homes Trust	-	-	-	-	-
Halifax Foundation NI	-	-	-	-	-
Dept of Culture - Story Seeds	-	65,767	(61,903)	-	3,864
Hope for Youth	-	5,000	(5,000)	-	-
Belfast City Council - Arts & Heritage	-	4,950	(4,950)	-	-
Clothworkers' Foundation	-	10,000	(1,960)	(8,040)	-
CFNI via The RTE Toy Show Appeal	-	9,756	(5,315)	(4,441)	-
Coca Cola Fund	-	7,543	(3,908)	-	3,635
ACNI - Health & Safety Equipment Grant 2023/24	-	3,956	(1,444)	(2,512)	-
Restricted fund 74 - desc in a/cs	-	22,547	(22,547)	-	-
	<u>161,234</u>	<u>247,670</u>	<u>(331,452)</u>	<u>(18,497)</u>	<u>58,955</u>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Ulster Garden Villages Limited	-	-	3,110	-	3,110
Belfast City Council	(600)	17,843	(17,243)	-	-
Department of Foreign Affairs and Trade, Reconciliation Fund	4,376	129,457	(70,438)	(4,375)	59,020
Garfield Weston Foundation	-	10,000	-	-	10,000
Trusthouse Charitable Foundation	(2,020)	-	-	2,020	-
Esmé Mitchell Trust	2,500	1,000	(1,000)	(2,500)	-
Victoria Homes Trust	-	-	-	-	-
The Foyle Foundation	15,000	-	(15,000)	-	-
JP McManus Charitable Foundation	20,384	19,748	(19,748)	(20,384)	-
Tomar Trust	20,949	25,993	(27,291)	-	19,651
Northern Ireland Executive, T:BUC	(7,546)	7,459	(11)	98	-
Nerve Centre	4,448	-	-	(4,448)	-

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds *(continued)*

National Lottery					
Heritage Fund	655	–	(250)	(405)	–
Backstage Trust	3,910	24,600	(9,731)	2,451	21,230
ACNI - Project 2021-22	17,353	1,079	(7,671)	(10,761)	–
Enkalon Foundation	500	500	(500)	(500)	–
Dormant Accounts	15,923	36,752	(49,904)	–	2,771
Community Relations Council	(2,671)	4,842	(4,003)	1,832	–
Future Screens NI	–	21,919	(12,493)	(100)	9,326
Access to work- Communities NI	–	6,675	(6,205)	(470)	–
Belfast Harbour Community Awards	–	5,000	(6)	–	4,994
Arts & Business- Blueprint	–	27,000	(4,571)	–	22,429
ACNI- Project 2022-23	–	22,547	(17,344)	–	5,203
Arts Council Arts Development Fund	–	2,680	(2,680)	–	–
Ireland Funds Heart of the Community Awards	–	4,349	(4,349)	–	–
Department for Communities	–	13,863	(15,111)	1,248	–
Victoria Homes Trust	–	3,500	–	–	3,500
Halifax Foundation NI	–	5,000	(5,000)	–	–
Dept of Culture - Story Seeds	–	–	–	–	–
Hope for Youth	–	–	–	–	–
Belfast City Council - Arts & Heritage	–	–	–	–	–
Clothworkers' Foundation	–	–	–	–	–
CFNI via The RTE Toy Show Appeal	–	–	–	–	–
Coca Cola Fund	–	–	–	–	–
ACNI - Health & Safety Equipment Grant	–	–	–	–	–
2023/24	–	–	–	–	–
Restricted fund 74 - desc in a/cs	–	–	–	–	–
	<u>93,161</u>	<u>391,806</u>	<u>(287,439)</u>	<u>(36,294)</u>	<u>161,234</u>

Transfers have taken place during the year which relates to fixed assets. Fighting Words Northern Ireland used funding to purchase assets which have been transferred to Unrestricted Funds as Fighting Words Northern Ireland fully own the assets, no restrictions have been placed on these assets.

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	16,717	–	16,717
Current assets	139,393	58,955	198,348
Creditors less than 1 year	(9,732)	–	(9,732)
Net assets	<u>146,378</u>	<u>58,955</u>	<u>205,333</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	26,568	–	26,568
Current assets	77,018	161,234	238,252
Creditors less than 1 year	(6,109)	–	(6,109)
Net assets	<u>97,477</u>	<u>161,234</u>	<u>258,711</u>

22. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

23. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

24. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

25. Related parties

No related parties in the year.

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

Fighting Words Northern Ireland

Northern Ireland - Charity number 105751

Annual report

COMPANY REGISTRATION NUMBER: NI638582
CHARITY REGISTRATION NUMBER: 105751

Fighting Words Northern Ireland
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

Finegan Gibson Ltd
Chartered accountants
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Fighting Words Northern Ireland

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Statement of financial position	14
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Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

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 2024.

Reference and administrative details

Registered charity name	Fighting Words Northern Ireland
Charity registration number	105751
Company registration number	NI638582
Principal office and registered office	Connswater Shopping Centre Bloomfield Avenue Belfast BT5 5LP

The trustees

P Connolly	
R Craig	(Resigned 7 September 2023)
P Crossan	
A Drylie	
AM Gallagher	
T Newell	
CT Ó'Cuancháin	
B O'Neill	(Resigned 15 February 2024)
C Thompson	(Resigned 11 December 2023)
E Barron	(Appointed 15 February 2024)

Independent examiner	Finegan Gibson Ltd Causeway Tower 9 James Street South Belfast BT2 8DN
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Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

Structure, governance and management

Fighting Words Northern Ireland is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9th February 2016. Fighting Words Northern Ireland is a registered charity with the Charity Commission for Northern Ireland.

The Board of Trustees meets four to five times per annum. Trustees are made aware of their legal obligations under charity and company law, the Memorandum and Articles of Association, the strategic and business planning documents and the financial performance of the charity. No trustee receives remuneration or other benefit from their work with the charity.

The Chief Executive, appointed by the Board, manages the day-to-day operations of the organisation. To facilitate effective operations, the Chief Executive has delegated authority for operational matters, within terms of delegation approved by the trustees, including the application and monitoring of strategic and operational objectives, finance, and direct charitable activities.

Fighting Words Northern Ireland has worked with 24,000 children since 2016. Fighting Words Northern Ireland was founded by our sister charity, Fighting Words, based in Dublin, at the invitation of writers and community and educational groups in Belfast.

While the ethos and services of Fighting Words are the same throughout the island of Ireland, the organisation is registered as an independent company and charity in Northern Ireland.

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

Objectives and activities

The vision of Fighting Words is simple - to give children and young people in Northern Ireland (NI) the opportunity to discover and harness the power of their imaginations and creativity through creative writing.

By focusing our resources on children experiencing marginalisation and disadvantage, Fighting Words NI creates at least three levels of impact for children: positive experiences of literacy, oracy, and numeracy; beneficial outcomes with increased resilience, confidence, self-efficacy; and the transformational results of creativity, aspiration, and of imagining other futures.

Our mission is driven by the cross-border Fighting Words partnership, uniquely placed in the UK & Ireland as two separate charities and companies operating in two jurisdictions towards the same vision, mission and aims. It is fuelled by our growth strategy, our academically evidenced model; a commitment to building a sustainable, robust organisation, and contributing to a resilient arts sector.

The Charity's object is to advance the education of children and young people in all aspects of the art of creative writing and the appreciation of the written word in all its forms through the provision of support, opportunities and related activities which foster their creativity, literacy and talent. The primary beneficiaries are children and young people aged 6-18 across NI. The benefits they enjoy can be evidenced in records of the number and development of participants, feedback from the participants, teachers and parents/carers, and independent evaluations of the projects and impact of Fighting Words Northern Ireland. No harm or private benefit arises from these purposes.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit. The public benefits that flow from the purpose of advancing the education of children and young people in all aspects of the art of creative writing and the appreciation of the written word are that it:

- Encourages appreciation of, and enables active participation in, arts activities, leading to more fulfilled lives;
- Fosters enjoyment, creativity, articulation, inspiration and imagination in collective and independent writing;
- Develops reading and writing skills and therefore knowledge and capacity;
- Encourages ambition, builds potential and improves self-confidence;
- Facilitates co-operative endeavours for young writers, supported by volunteer mentors, creative writers and other artists.

The strategies employed to achieve the charity's aims and objectives are to:

- Provide a year-round programme of creative education activities, creative writing workshops and associated activities, facilitated with the assistance of trained volunteer mentors, for children and young people aged 6-18 years;
- Recruit and train adult volunteers and educationalists as creative writing mentors, supporting personal and professional development in arts education pedagogy;
- Deliver initiatives in the fields of literature and related endeavours to enhance accessibility for children and young people with special educational needs (SEN), or for those experiencing socio-economic deprivation or other barriers to the fulfillment of their creative capacities.

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance

Activity in the period 1 April 2023 to 31 March 2024

Free at the point of access, for every school and every child, we expanded our programme of free tutoring, mentoring and publishing for children and young people across NI by growing our participation figures from 3,826 in 2022/2023 to 7,994 during 2023/24. We prioritised access to children and schools experiencing disadvantage, using creative writing as a tool to mitigate some of the educational consequences of social and economic inequality.

Over the last 12 months we have:

- Established a new creative writing hub and office space in Connswater Shopping Centre, East Belfast.
- Built new audiences and participants in creative writing.
- Set up new partnerships to co-deliver our innovative creative engagement methodologies in key areas in the border counties with our sister charity Fighting Words Ireland.
- Continued to secure financial resources to strengthen our organisation.

Key Outputs & Impact

Schools:

- We supported 1,912 pupils in 75 workshops with schools (an increase on 2022/23, when we supported 1,633 primary and post-primary pupils in 58 workshops).
- As part of our schools' partnerships, we worked with 337 teachers.
- New initiatives included running workshops in-school for the first time as we prepared for our move to new premises at Connswater Shopping Centre.
- With partners Solab at Bounce Culture, we ran the North Star Schools Programme, providing a key creative and educational platform for communities to engage with Black cultural expression. Working with 100 pupils from four Belfast schools, from different areas of the city, Year 9 pupils created written responses via Spoken Word, Song, Beats and Bars, to the question, "Does Belfast Feel Like Home To Me?". Our work with Solab at Bounce Culture contributes to a digital space for Black artists in NI to connect, create and collaborate, providing openings for everyone to engage in creative processes, through the lens of Black culture and creativity.

Out of School:

- 209 children and young people attended courses on our year-round after-school writing programme, which delivered 67 sessions over the course of the year.
- Through special events and community activities, we reached a further 458 children and 499 adults outside of our regular programmes, and 397 adults and family members attended 4 showcases of our young writers' work.
- Highlights included:
 - Two summer camps - True Stories in collaboration with Belfast storytelling event 10x9 and Scripted Mischief in collaboration with Accidental Theatre.
 - Megaphone, a 10-week playwriting course with 12 teenagers from cross-community backgrounds in Belfast which culminated in a showcase of their writing for an audience of 80 at the Lyric Theatre.
 - The launch of Starling Revival, our Climate Writing Group for teenagers.

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance *(continued)*

Story Seeds:

- Thanks to a one-year grant from Creative Ireland towards our cross-border collaboration with Fighting Words Ireland, we supported an additional 2,912 pupils through 117 workshops in 34 schools, and 1,118 children, young people and adults through 50 workshops with 17 after-school clubs and community groups. The project connected children from different communities and traditions in schools and community groups in Newry, Armagh, Belfast, Derry-Londonderry & Coleraine and we published two zines, a podcast and an animated film of their writing and held a celebration event at our hub at Connswater.

Training and Development for Adults:

- We trained 76 new volunteers in training sessions run in Newry, Armagh, Belfast and online. Our volunteer mentors supported young people across all our activities, acting as guides and supporters in a safe learning environment. Together they gave 1,015 hours; we estimate this in-kind support to be worth £10,500.
- We trained 76 teachers from Stranmillis Teaching College and Queen's University Belfast School of Social Sciences, Education and Social Work.

Publishing:

- We published 100+ stories written in our workshops on our website.
- Our young writers had their writing published in the 2023 Irish Times Fighting Words Supplement; 80,000 copies were circulated with The Irish Times newspaper, another 80,000 were given free to schools, and the supplement is free to view online.
- We invited submissions for the 2024 Irish Times Fighting Words Supplement and for our second zine, based on the theme of Happiness.
- The zines published on our website attracted 150,811 views over the period.

Our organisation:

- During this period, Fighting Words NI had a permanent staff team of 6.4FTE.
- We worked with 18 freelancers and 6 additional writers as guest artists; these generous, dedicated people help our young writers dive into new genres of writing and try something new, as well as giving them encouragement and support. We supported professional artists in paid work worth £33k in artist fees.
- On our Youth Advisory Panel we have 14 members, 7 of whom are from NI. They met regularly during the period, read and performed their work in public showcases, and participated with our staff team and Board strategy workshops.
- 100 guests helped us celebrate the opening of our new workshop hub at Connswater on 5th December.

Impact

We prioritise our work towards schools located in the areas of highest deprivation in NI, ensuring we reach those with least access to opportunities such as these. In 2023/2024, 44% of our workshops were with schools with 40%+ pupils entitled to Free School Meals and 38% were with schools located in one of the 20% most deprived areas in NI. We also evaluate our success along measurements such as:

- Participation rates - our in-depth projects and courses regularly see over 95% attendance rates.
- Geographic spread of participants.
- Feedback from teachers and volunteer mentors.
- Feedback from participants.
- Signposting and supporting participants to opportunities.

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance *(continued)*

Young people tell us the difference Fighting Words NI activities and opportunities make to their lives:

"I might write stories to be stories, but the more I look into them, the harder I squint at the words, I realise they all have meanings and messages. Subtext I didn't realise I'd written. It told me more about myself than I thought I was going to find."

"I discovered the importance in sharing my voice ... even when I don't feel confident in it."

"I discovered that it's good to have a message but to frame that message in a way people can relate to and understand is a really understated but fundamental part of sharing your message to lots of people."

After our True Stories Summer Camp, participants told us:

- 71% felt more confident speaking in a group
- 86% felt more confident in their writing skills
- 57% felt more confident in public speaking
- 57% felt more confident in themselves
- 86% said they made new friends during camp

Teachers also tell us what impact they observe in the children they work with:

"The non-judgemental attitude of the volunteers and the wisdom with which they guided discussions and writing."

"It was great that all the children were encouraged in a sensitive way to contribute their thoughts and ideas. The children loved getting positive feedback on their stories when read aloud. Having an adult at every table, with an ear to listen and stimulate discussion and ideas, was extremely effective as even the weakest or most reluctant writers had help and encouragement. This boosted confidence levels and encouraged engagement. Some of the highlights were when the artist revealed her illustration of chapter one and when the children saw that their writing had already been published on the website and they were able to show it to parents at home. I included the link to this on the class dojo to enable pupils and parents to share what had been achieved."

"I can honestly say the boys and girls are eager to continue their story! Even my more reluctant writers have a newfound enthusiasm for writing! Many thanks again."

"The pupils loved that there were lots of volunteers to help. Some were very reluctant and I found that the reluctant ones were the most engaged. The children wanted to continue writing when we got back! They loved it!"

Audiences & Readers:

"So inspiring, entertaining & brilliant. These writers made me feel excited & hopeful for the future of the arts!"

"My daughter has been so happy, it has given her a real boost. She said she felt amazing and brave after reading to the audience."

"My son is very quiet, and to speak in front of a room of strangers so confidently made me so proud! Tenx9 was a wonderful night and all of the children did a fantastic job. They should be very proud of themselves! Each story was unique, some were humorous and some brought tears to my eyes!"

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

Achievements and performance *(continued)*

Profile and Partnerships

During the year, we have continued to develop our partnerships with key donors including: the Reconciliation Fund through the Irish Government's Department of Foreign Affairs; the Arts Council of Northern Ireland through their Lottery Project Fund; Arts & Business NI through their Blueprint programme; Belfast City Council; Future Screen NI's Artwork Fund; and the Dormant Assets NI Fund through the National Lottery Community Fund. Two new funders - The Clothworkers' Foundation and the RTÉ Toy Show Fund through the Community Foundation of Northern Ireland - generously supported the refurbishment of our new creative writing hub and office space at Connswater Shopping Centre.

Schools across NI continue to be active and highly engaged partners of our work. We work with primary and post-primary schools from all sectors of education including Controlled, Maintained, Integrated, Voluntary and Irish Medium schools. We have continued to develop our partnership with B. Ed lecturing staff at Stranmillis University College, delivering training in our creative writing methodology to trainee teachers.

We continued to collaborate with partners from across the NI creative industries and arts sector including esteemed theatre companies The Lyric Belfast and Accidental Theatre, The Seamus Heaney Centre at Queen's University Belfast, and the Me Him Her design agency.

We established strong partnerships with fellow tenants at the Connswater Shopping Centre including Arts Care and Strand Arts and during our first six months in Connswater hosted a range of local community events that drew new participants into our workshop hub to engage with writing.

The monthly average of page views of our website grew 7% and we continued to grow our profile across all broadcast and digital media.

Investing in our team

As a charity that focuses on creativity, community and connection and that offers our activity free at the point of access, our business-critical supports are our team. With the appointment of Liz Barron as a new Board member in this period, we enhanced the trustee skills base further, adding her deep experience from the community sector. Two trustees are resident in Ireland, ensuring that the sharing of knowledge in arts and education on the island that Fighting Words demonstrates at a programmatic level is also reflected at governance level.

We secured funding during the year to invest internally to strengthen our systems, processes, staffing and workplace practices.

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

Financial review

Fighting Words Northern Ireland ended the period with a deficit of (£53,378) (2023: surplus £114,622). At 31 March 2024 the total funds of the charity amounted to £205,333 (2023: £258,711), comprising of £58,955 in Restricted Funds and £146,378 in Unrestricted Funds. This reflects the receipt of multi-year restricted grants in full in FY 2023-24, with planned expenditure of those grants in full during FY 2024-25.

Improved financial processes identified funds historically designated as restricted funds which were fully used in prior periods. A series of transfers have been recorded to provide the updated closing balances for every funder. During the uncertain funding climate during the periods 2019-2020 and 2020-2021, in light of the financial crisis of the COVID-19 pandemic and as a newly independent company and charity, the organisation took a conservative fiscal position, and budgeted strictly, cautiously recording funds as restricted to secure staff salaries. Transfers from unrestricted funds have been used to correct negative balances of grants from prior periods. Where we identified funds previously designated as restricted and confirmed they have been fully used, we used transfers between restricted and unrestricted funds to ensure all closing balances correspond exactly to the funding position.

Reserves policy and going concern

The Trustees assess on an ongoing basis the financial requirements of the charity to ensure sufficient funds to operate. As a significant proportion of the company's funding is received periodically, the charity maintains reserves to meet the ongoing cashflow requirements. This is the seventh full year of trading for Fighting Words Northern Ireland. We achieved a deficit of (£53,378) leaving us with unrestricted cash reserves of £146,378.

From unrestricted funds the charity intends to build an appropriate level of reserves able to meet its commitments during short-term difficulties, to respond to opportunities, and to contribute to the long-term financial resilience of the organisation.

The Board, in line with its legal fiduciary responsibilities, considers it necessary in terms of financial prudence and good governance that the company should build a reserve sufficient to cover the majority of running costs for a 3-6 month period, in addition to planned non-recurring expenses, and recognising the volatile grant funding environment as well as allowing for the payment of any liabilities which would arise should the charity cease to operate.

- The Board agrees it is advisable to build a reserve designated to meet 3-6 months staff salaries for the continuation of the service in the event of funding being no longer available, and;
- The Board agrees it is advisable to maintain surplus reserves to cover potential losses and to maintain working capital to bridge the timing gap between spending and receiving of income and to mitigate against the risk of unplanned temporary shortfalls in income should they arise.

Whilst the Trustees feel the current level of unrestricted reserve is adequate to deal with any unforeseen financial issues, project development or transition periods in gaps between funded activities, the Trustees are committed to increasing the levels of unrestricted reserves to mitigate against future risk, 'cost of living' inflationary factors, and challenging funding climate.

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

Plans for future periods

Over the next three years, we will:

- Build closer strategic, programme and funding partnerships with Fighting Words in Ireland and our peers in youth writing centres across the UK
- Develop purpose-driven earned income opportunities that also deliver our programme aims
- Continue to facilitate creative experimentation and risk-taking with our young people
- Cultivate new donors and strengthen our reserves to ensure long-term viability.

In 2024/25 we have a target to reach 3,500 participants/creative engagements. We will work in new ways with partners and participants, exploring new ways to deepen impact for our participants:

- In September 2024, we will start a partnership with three Belfast primary schools located in disadvantaged areas and with high proportions of pupils with special educational needs, to pilot a new writing residency, working in-depth with a teacher and their class across two school terms. This approach will enable us to deepen the impact we make in the classroom, providing richer learning opportunities for pupils and supporting teacher education.
- We are part of a SEUPB-funded consortium, led by Youth Action NI, that will design and deliver a four-year cross-community project in NI that supports young people aged 11-25 years, youth organisations, youth workers and volunteers to promote good relations and enhance young people's skills to contribute to a shared and cohesive society.
- We are working with Fighting Words Ireland and Graffiti Theatre Cork to deliver an 18-month programme that gives young people aged 15-24 who are in seldom heard groups the opportunity to take part in a creative writing project with their peers across the border.
- In partnership with Fighting Words Ireland we will deliver workshops with Irish medium primary schools in Northern Ireland.
- We will expand our partnership with the Seamus Heaney Centre at Queens, running workshops for their local schools and training students as volunteer mentors.

Thank you

The Board and Staff at Fighting Words NI would like to acknowledge the many organisations and individuals who make our work possible, particularly during 2023/24:

- Arts & Business NI
- The National Lottery through the Arts Council of Northern Ireland
- Belfast City Council
- Department of Foreign Affairs, Strategic Partnership Scheme, Reconciliation Fund
- Dormant Accounts Fund NI, delivered by the National Lottery Community Fund
- The Foyle Foundation
- Future Screens NI and Department for Communities
- Garfield Weston Foundation

Small company provisions

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

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2024

The trustees' annual report was approved on 11 December 2024 and signed on behalf of the board of trustees by:



AM Gallagher
Trustee

Fighting Words Northern Ireland

Northern Ireland - Charity number 105751

Annual return

Fighting Words Northern Ireland

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Fighting Words Northern Ireland

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Fighting Words Northern Ireland ('the charity') for the year ended 31 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

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).

Fighting Words Northern Ireland

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Fighting Words Northern
Ireland *(continued)*

Year ended 31 March 2024

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.



Finegan Gibson Ltd
Independent Examiner

Causeway Tower
9 James Street South
Belfast
BT2 8DN

11 December 2024

Fighting Words Northern Ireland

Northern Ireland - Charity number 105751

Accounts

Fighting Words Northern Ireland

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023	2022		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	12,091	–	12,091	9,962
Charitable activities	6	13,841	391,806	405,647	154,824
Other income	7	8,569	–	8,569	440
Total income		<u>34,501</u>	<u>391,806</u>	<u>426,307</u>	<u>165,226</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>24,246</u>	<u>287,439</u>	<u>311,685</u>	<u>209,025</u>
Total expenditure		<u>24,246</u>	<u>287,439</u>	<u>311,685</u>	<u>209,025</u>
Net income/(expenditure)		<u>10,255</u>	<u>104,367</u>	<u>114,622</u>	<u>(43,799)</u>
Transfers between funds		36,294	(36,294)	–	–
Net movement in funds		<u>46,549</u>	<u>68,073</u>	<u>114,622</u>	<u>(43,799)</u>
Reconciliation of funds					
Total funds brought forward		<u>50,928</u>	<u>93,161</u>	<u>144,089</u>	<u>187,888</u>
Total funds carried forward		<u>97,477</u>	<u>161,234</u>	<u>258,711</u>	<u>144,089</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 15 to 29 form part of these financial statements.

Fighting Words Northern Ireland

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	26,568	31,997
Current assets			
Debtors	16	85,588	2,532
Cash at bank and in hand		152,664	123,615
		<u>238,252</u>	<u>126,147</u>
Creditors: amounts falling due within one year	17	<u>6,109</u>	<u>14,055</u>
Net current assets		<u>232,143</u>	<u>112,092</u>
Total assets less current liabilities		<u>258,711</u>	<u>144,089</u>
Net assets		<u>258,711</u>	<u>144,089</u>
Funds of the charity			
Restricted funds		161,234	93,161
Unrestricted funds		<u>97,477</u>	<u>50,928</u>
Total charity funds	19	<u>258,711</u>	<u>144,089</u>

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 11 December 2023, and are signed on behalf of the board by:

A Gallagher
Trustee

T Newell
Trustee

The notes on pages 15 to 29 form part of these financial statements.

Fighting Words Northern Ireland

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 Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Connwater Shopping Centre, Bloomfield Avenue, Belfast, BT55LP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the 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)) 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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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.

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.

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Long leasehold property	-	10% straight line
Equipment	-	20% straight line

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.

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

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.

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.

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.

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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

Fighting Words Northern Ireland is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	12,091	–	12,091
Black Santa (Belfast Cathedral)	–	–	–
Page Turners	–	–	–
	<u>12,091</u>	<u>–</u>	<u>12,091</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	6,552	–	6,552
Black Santa (Belfast Cathedral)	–	450	450
Page Turners	2,960	–	2,960
	<u>9,512</u>	<u>450</u>	<u>9,962</u>

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Department for Communities	–	13,863	13,863
Arts Council of Northern Ireland	–	26,306	26,306
Belfast City Council	–	17,843	17,843
Department of Foreign Affairs, Reconciliation Fund	–	129,457	129,457
The Ireland Funds America	–	–	–
Community Relations Council	–	4,842	4,842
Backstage Trust	–	24,600	24,600
National Lottery Dormant Accounts - Next Chapter	–	36,752	36,752
Garfield Weston Foundation	–	10,000	10,000
Enkalon Foundation	–	500	500
Esmé Mitchell Trust	–	1,000	1,000
Community Foundation for Northern Ireland	2,000	–	2,000
Victoria Homes Trust	–	3,500	3,500
The Foyle Foundation	–	–	–
JP McManus Charitable Foundation	–	19,748	19,748
Tomar Trust	–	25,993	25,993
Halifax Foundation for Northern Ireland	500	5,000	5,500
Arts Council of Northern Ireland - National Lottery Fund 2021/22	–	–	–
Nerve Centre	–	–	–
Arts Council of Northern Ireland Covid Recovery Programme	–	–	–
Future Screens NI	–	21,919	21,919
Access to Work- Communitites NI	–	6,675	6,675
Belfast Harbour Community Awards	–	5,000	5,000
Arts & Business- Blueprint	–	27,000	27,000
NI Executive- CGRU	–	7,459	7,459
Ireland Funds- Individual Donors	3,841	–	3,841
Ireland Funds- Heart of the Community Awards	–	4,349	4,349
Amazon Literary Partnership	7,500	–	7,500
	<u>13,841</u>	<u>391,806</u>	<u>405,647</u>

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Department for Communities	–	–	–
Arts Council of Northern Ireland	–	–	–
Belfast City Council	–	3,964	3,964
Department of Foreign Affairs, Reconciliation Fund	733	–	733
The Ireland Funds America	–	7,216	7,216
Community Relations Council	–	1,750	1,750
Backstage Trust	–	20,000	20,000
National Lottery Dormant Accounts - Next Chapter	–	23,333	23,333
Garfield Weston Foundation	10,000	–	10,000
Enkalon Foundation	–	500	500
Esmé Mitchell Trust	–	2,500	2,500
Community Foundation for Northern Ireland	–	–	–
Victoria Homes Trust	–	–	–
The Foyle Foundation	–	15,000	15,000
JP McManus Charitable Foundation	–	20,000	20,000
Tomar Trust	–	–	–
Halifax Foundation for Northern Ireland	–	–	–
Arts Council of Northern Ireland - National Lottery Fund 2021/22	–	30,933	30,933
Nerve Centre	–	6,930	6,930
Arts Council of Northern Ireland Covid Recovery Programme	–	11,965	11,965
Future Screens NI	–	–	–
Access to Work- Communities NI	–	–	–
Belfast Harbour Community Awards	–	–	–
Arts & Business- Blueprint	–	–	–
NI Executive- CGRU	–	–	–
Ireland Funds- Individual Donors	–	–	–
Ireland Funds- Heart of the Community Awards	–	–	–
Amazon Literary Partnership	–	–	–
	<u>10,733</u>	<u>144,091</u>	<u>154,824</u>

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	186	186	440	440
Earned Income	<u>8,383</u>	<u>8,383</u>	<u>–</u>	<u>–</u>
	<u>8,569</u>	<u>8,569</u>	<u>440</u>	<u>440</u>

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Cultural education	15,297	191,937	207,234
Support costs	8,949	95,502	104,451
	<u>24,246</u>	<u>287,439</u>	<u>311,685</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cultural education	30,922	105,726	136,648
Support costs	13,650	58,727	72,377
	<u>44,572</u>	<u>164,453</u>	<u>209,025</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Cultural education	207,234	96,144	303,378	200,329
Governance costs	–	8,307	8,307	8,696
	<u>207,234</u>	<u>104,451</u>	<u>311,685</u>	<u>209,025</u>

10. Analysis of support costs

	Analysis of support costs Cultural education £	Total 2023 £	Total 2022 £
Staff costs	30,081	30,081	16,496
Premises	30,325	30,325	11,132
General office	1,687	1,687	4,170
Finance costs	34,051	34,051	31,883
Governance costs	8,307	8,307	8,696
	<u>104,451</u>	<u>104,451</u>	<u>72,377</u>

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	6,419	5,742
Foreign exchange differences	–	4,350
	<u>–</u>	<u>–</u>

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,575	1,440

13. Staff costs

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

	2023	2022
	£	£
Wages and salaries	155,424	86,636
Social security costs	8,400	3,304
Employer contributions to pension plans	3,035	1,705
	<u>166,859</u>	<u>91,645</u>

The average head count of employees during the year was 6 (2022: 4).

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

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £79,282 (2022:£69,136).

14. Trustee remuneration and expenses

The Charity Trustees were not paid or received any other benefits from employment with the Charity in the year (2022: nil). No charity trustee received travel expenses during the year of (2022: nil). No charity trustee received payment for professional or other services supplied to the charity (2022: nil).

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

	Long leasehold property £	Equipment £	Total £
Cost			
At 1 April 2022	32,902	12,258	45,160
Additions	–	990	990
At 31 March 2023	<u>32,902</u>	<u>13,248</u>	<u>46,150</u>
Depreciation			
At 1 April 2022	8,833	4,330	13,163
Charge for the year	3,290	3,129	6,419
At 31 March 2023	<u>12,123</u>	<u>7,459</u>	<u>19,582</u>
Carrying amount			
At 31 March 2023	<u>20,779</u>	<u>5,789</u>	<u>26,568</u>
At 31 March 2022	<u>24,069</u>	<u>7,928</u>	<u>31,997</u>

16. Debtors

	2023 £	2022 £
Trade debtors	83,709	2,005
Prepayments and accrued income	1,879	527
	<u>85,588</u>	<u>2,532</u>

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	623	8,757
Accruals and deferred income	1,894	1,896
Social security and other taxes	3,592	3,402
	<u>6,109</u>	<u>14,055</u>

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 £3,035 (2022: £1,705).

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	50,928	34,501	(24,246)	16,294	77,477
Designated Fund	–	–	–	20,000	20,000
	<u>50,928</u>	<u>34,501</u>	<u>(24,246)</u>	<u>36,294</u>	<u>97,477</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	85,253	20,685	(44,572)	(10,438)	50,928
Designated Fund	–	–	–	–	–
	<u>85,253</u>	<u>20,685</u>	<u>(44,572)</u>	<u>(10,438)</u>	<u>50,928</u>

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Ulster Garden Villages Limited	–	–	3,110	–	3,110
Belfast City Council	(600)	17,843	(17,243)	–	–
Department of Foreign Affairs and Trade, Reconciliation Fund	4,376	129,457	(70,438)	(4,375)	59,020
Irish Youth Foundation	–	–	–	–	–
Garfield Weston Foundation	–	10,000	–	–	10,000
Trusthouse Charitable Foundation	(2,020)	–	–	2,020	–
Esme Mitchell Grant	2,500	1,000	(1,000)	(2,500)	–

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds *(continued)*

Community Foundation for Northern Ireland	–	–	–	–	–
The Foyle Foundation	15,000	–	(15,000)	–	–
JP McManus Charitable Foundation	20,384	19,748	(19,748)	(20,384)	–
Tomar Trust	20,949	25,993	(27,291)	–	19,651
Halifax Foundation for Northern Ireland	–	–	–	–	–
St. James's Place Charitable Foundation	–	–	–	–	–
Community Foundation for Northern Ireland - Community Arts Culture and Heritage Fund	–	–	–	–	–
Arts Council of Northern Ireland Health and Safety	–	–	–	–	–
Northern Ireland Executive, T:BUC	(7,546)	7,459	(11)	98	–
The Ireland Funds America	–	–	–	–	–
Black Santa - Belfast Cathedral	–	–	–	–	–
Nerve Centre	4,448	–	–	(4,448)	–
National Lottery Heritage Fund	655	–	(250)	(405)	–
Backstage Trust	3,910	24,600	(9,731)	2,451	21,230
ACNI - Project 2021-22	17,353	1,079	(7,671)	(10,761)	–
Enkalon Foundation	500	500	(500)	(500)	–
Dormant Accounts	15,923	36,752	(49,904)	–	2,771
Community Relations Council	(2,671)	4,842	(4,003)	1,832	–
ACNI - Covid Recovery Programme Funding	–	–	–	–	–
Future Screens NI	–	21,919	(12,493)	(100)	9,326
Access to work-Communities NI	–	6,675	(6,205)	(470)	–
Belfast Harbour Community Awards	–	5,000	(6)	–	4,994
Arts & Business-Blueprint	–	27,000	(4,571)	–	22,429

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds *(continued)*

ACNI- Project 2022-23	–	22,547	(17,344)	–	5,203
Arts Council Arts Development Fund	–	2,680	(2,680)	–	–
Ireland Funds Heart of the Community Awards	–	4,349	(4,349)	–	–
Department for Communities	–	13,863	(15,111)	1,248	–
Victoria Homes Trust	–	3,500	–	–	3,500
Halifax Foundation NI	–	5,000	(5,000)	–	–
	<u>93,161</u>	<u>391,806</u>	<u>(287,439)</u>	<u>(36,294)</u>	<u>161,234</u>
	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Ulster Garden Villages Limited	–	–	–	–	–
Belfast City Council	391	3,964	(4,955)	–	(600)
Department of Foreign Affairs and Trade, Reconciliation Fund	29,511	–	(25,135)	–	4,376
Irish Youth Foundation	594	–	(594)	–	–
Garfield Weston Foundation	–	–	–	–	–
Trusthouse Charitable Foundation	6,303	–	(8,323)	–	(2,020)
Esme Mitchell Grant	–	2,500	–	–	2,500
Community Foundation for Northern Ireland	224	–	(224)	–	–
The Foyle Foundation	124	15,000	(124)	–	15,000
JP McManus Charitable Foundation	20,000	20,000	(19,616)	–	20,384
Tomar Trust	26,491	–	(5,542)	–	20,949
Halifax Foundation for Northern Ireland	4,631	–	(4,631)	–	–
St. James's Place Charitable Foundation	2,500	–	(2,500)	–	–
Community Foundation for Northern Ireland - Community Arts Culture and Heritage Fund	1,196	–	(1,196)	–	–
Arts Council of Northern Ireland Health and Safety	–	–	(10,438)	10,438	–
Northern Ireland Executive, T:BUC	–	–	(7,546)	–	(7,546)
The Ireland Funds America	–	7,216	(7,216)	–	–

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds *(continued)*

Black Santa - Belfast Cathedral	587	450	(1,037)	–	–
Nerve Centre	983	6,930	(3,465)	–	4,448
National Lottery Heritage Fund	9,100	–	(8,445)	–	655
Backstage Trust	–	20,000	(16,090)	–	3,910
ACNI - Project 2021-22	–	30,933	(13,580)	–	17,353
Enkalon Foundation	–	500	–	–	500
Dormant Accounts	–	23,333	(7,410)	–	15,923
Community Relations Council	–	1,750	(4,421)	–	(2,671)
ACNI - Covid Recovery Programme Funding	–	11,965	(11,965)	–	–
Future Screens NI	–	–	–	–	–
Access to work-Communities NI	–	–	–	–	–
Belfast Harbour Community Awards	–	–	–	–	–
Arts & Business-Blueprint	–	–	–	–	–
ACNI- Project 2022-23	–	–	–	–	–
Arts Council Arts Development Fund	–	–	–	–	–
Ireland Funds Heart of the Community Awards	–	–	–	–	–
Department for Communities	–	–	–	–	–
Victoria Homes Trust	–	–	–	–	–
Halifax Foundation NI	–	–	–	–	–
	<u>102,635</u>	<u>144,541</u>	<u>(164,453)</u>	<u>10,438</u>	<u>93,161</u>

Transfers have taken place during the year which relates to fixed assets. Fighting Words Northern Ireland used funding to purchase assets which have been transferred to Unrestricted Funds as Fighting Words Northern Ireland fully own the assets, no restrictions have been placed on these assets.

Fighting Words Northern Ireland

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	26,568	–	26,568
Current assets	77,018	161,234	238,252
Creditors less than 1 year	(6,109)	–	(6,109)
Net assets	<u>97,477</u>	<u>161,234</u>	<u>258,711</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	31,997	–	31,997
Current assets	32,986	93,161	126,147
Creditors less than 1 year	(14,055)	–	(14,055)
Net assets	<u>50,928</u>	<u>93,161</u>	<u>144,089</u>

21. Related parties

No related parties in the year.

Fighting Words Northern Ireland

Northern Ireland - Charity number 105751

Annual report

Fighting Words Northern Ireland
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

Finegan Gibson Ltd
Chartered accountants
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Fighting Words Northern Ireland

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Fighting Words Northern Ireland

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 Fighting Words Northern Ireland

Charity registration number 105751

Company registration number NI638582

Principal office and registered office Connwater Shopping Centre
Bloomfield Avenue
Belfast
BT55LP

The trustees

P Connolly	(Appointed 8 December 2022)
R Craig	(Resigned 7 th September 2023)
P Crossan	(Appointed 8 December 2022)
A Drylie	(Appointed 20 February 2023)
AM Gallagher	
T Newell	
CT Ó'Cuancháin	
B O'Neill	
C Thompson	

Independent examiner Finegan Gibson Ltd
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

Structure, governance and management

Fighting Words Northern Ireland is a company limited by guarantee governed by its Memorandum and Articles of Association dated 9th February 2016. Fighting Words Northern Ireland is a registered charity with the Charity Commission for Northern Ireland.

The Board of Trustees meets four to five times per annum. Trustees are made aware of their legal obligations under charity and company law, the Memorandum and Articles of Association, the strategic and business planning documents and the financial performance of the charity. No trustee receives remuneration or other benefit from their work with the charity.

The Chief Executive, appointed by the Board, manages the day-to-day operations of the organisation. To facilitate effective operations, the Chief Executive has delegated authority for operational matters, within terms of delegation approved by the trustees, including the application and monitoring of strategic and operational objectives, finance, and direct charitable activities.

Fighting Words Northern Ireland has worked with 15,000 children since 2016. Fighting Words Northern Ireland was founded by our sister charity, Fighting Words, based in Dublin, at the invitation of writers and community and educational groups in East Belfast.

While the ethos and services of Fighting Words are the same throughout the island of Ireland, the organisation is registered as an independent company and charity in Northern Ireland.

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

Objectives and activities

The Charity's object is to advance the education of children and young people in all aspects of the art of creative writing and the appreciation of the written word in all its forms through the provision of support, opportunities and related activities which foster their creativity, literacy and talent. The primary beneficiaries are children and young people aged 6-18 across NI, who encounter our activities both independently and through their schools. The benefits they enjoy can be evidenced in records of the number and development of participants, feedback from the participants, teachers and parents/carers, and independent evaluations of the projects and impact of Fighting Words Northern Ireland. No harm or private benefit arises from these purposes.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit. The public benefits that flow from the purpose of advancing the education of children and young people in all aspects of the art of creative writing and the appreciation of the written word are that it:

- encourages appreciation of, and enables active participation in, arts activities, leading to more fulfilled lives;
- fosters enjoyment, creativity, articulation, inspiration and imagination in collective and independent writing;
- develops reading and writing skills and therefore knowledge and capacity;
- encourages ambition, builds potential and improves self-confidence;
- facilitates co-operative endeavours for young writers, supported by volunteer mentors, creative writers and other artists.

The strategies employed to achieve the charity's aims and objectives are to:

- provide a year-round programme of creative education activities, creative writing workshops and associated activities, facilitated with the assistance of trained volunteer mentors, for children and young people aged 6-18 years;
- recruit and train adult volunteers and educationalists as creative writing mentors, supporting personal and professional development in arts education pedagogy;
- deliver initiatives in the fields of literature and related endeavours to enhance accessibility for children and young people with special educational needs (SEN), or for those experiencing socio-economic deprivation or other barriers to the fulfilment of their creative capacities.

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance

Activity in the period 1 April 2022 to 31 March 2023

Free at the point of access, for every school and every child, we expanded our programme of free tutoring, mentoring and publishing for children and young people across NI by growing our participation figures from 2,735 in 2021-22 to 3,826 by March 2023 – an increase of 40%. We prioritised access to children and schools experiencing disadvantage, using writing as a tool to tackle educational inequality: 60% of workshop bookings were made by schools with 40%+ of their students entitled to Free School Meals (FSM).

Over the last 12 months we have:

- Built new audiences and participants in creative writing
- Set up new partnerships to co-deliver our innovative creative engagement methodologies in key areas in the border counties with our sister charity Fighting Words Ireland
- Launched our new Youth Advisory Panel, to ensure future Fighting Words activities are child-led
- Continued to establish secure financial resources to strengthen our organisation.

Key Outputs & Impact

Schools:

- 2,331 primary and post-primary pupils and their teachers participated in 90 creative writing workshops
- 60% of workshops with schools in Belfast, 40% outside Belfast across NI
- 46% of our workshops delivered at our creative writing hub in East Belfast and 54% online remote delivery to schools who may not have the resources to pay for transport
- Built relationships with 20 new schools from areas of multiple deprivation: 90% of these schools have 40+% pupils entitled to FSM.

Out of School:

- 107 sessions, 1280 children took part in after-school and summer holiday programmes in scriptwriting, fiction, songwriting, and spoken word, to connect children and teenagers to their peers and professional artists.
- Our young writers were given space to experiment, to take their writing seriously, and dive into new writing projects, including two 6-week pilots, 'Word Warriors', for 8-12 year olds.
- We ran the first FWNI summer camp: four days with each day led by a professional in the field of song writing, fiction, screenwriting and game narrative, all supported by our volunteer writing mentors.
- Launch of our new Youth Advisory panel, made up of 11 members from across the island of Ireland, who chose the name Guthanna Óige/Young Voices and created a thrilling Manifesto to

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

“Empower Young Writers on the Island of Ireland and Nurture their Creative Self-Expression, especially as they grow up with decreasing opportunities to do creative things”. The group met in person in Dublin, for a day of icebreaking, teambuilding, and deciding their preferred focus of areas of Fighting Words IE and NI over the next 6 months, and choosing actions for each of them to take forward in that time.

- Toured ‘The Pencil Portal’, an interactive installation and exhibition of writing and illustrations by children from different community backgrounds from East Belfast. Created through 10 workshops for 178 children from segregated communities, with 48 parents/group leaders.

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance *(continued)*

Training and Development for Adults:

- 310 volunteer opportunities allowed trained adult mentors to meet and work with children and young people, learn new skills and avail of our upskilling opportunities.
- 15 Training Sessions for an additional 70 new mentors and Skills Development Training in illustration, storymaking and prose fiction.
- Mentors from Lloyds TSB Banking Group support our volunteer digital engagement pro bono, advising on approaches to retain and activate more volunteers.
- We trained 55 teachers from Stranmillis Teaching College and Queen's University, Belfast School of Education; we supported the student teachers to write, produce and perform a play, and have their own writing published.

Publishing:

- 165,000 readers / audiences accessed stories created by children and young people
- Published 100+ stories written in our workshops on our website
- Published three Anthologies of participants' writing.
- 80,000 copies of the all-island Fighting Words supplement circulated with The Irish Times newspaper, another 80,000 given free to schools, and the supplement is free to view online.

Impact

We prioritise our work towards schools located in the areas of highest deprivation in NI, ensuring we reach those with least access to opportunities such as these. In 2022-23, 60% of our workshops were with schools with 40%+ pupils entitled to Free School Meals (in NI, 27.7% of pupils are eligible for FSM). We also evaluate our success along measurements such as:

- Participation rates – our in-depth projects and courses regularly see over 95% attendance rates
- Geographic spread of participants
- Feedback from teachers that a pupil speaks up more in class as a result of one of our workshops
- Feedback from participants that they are now more confident writers and that they write more
- Signposting and supporting participants to opportunities

Young people tell us the difference Fighting Words NI activities and opportunities makes to their lives:

"My past self would probably think that my writing has no meaning or purpose for this world, as I never thought it would bring significance to Northern Ireland, but in contrast now I want to continue to make projects with my writing in theatre and screen writing as well as I didn't think I would get a chance to write, especially in the Lyric Theatre, so I will be forever grateful!"

Teachers and Volunteers also tell us what impact they observe in the children they work with:

"Listening to the children and young people reading their stories out loud reminded me that so many children do still love to read and write...these writing opportunities seem to be missing from so many primary classrooms today."

"Our School is based on an interface and our children face many challenges because of this...Many of our children come from a socially disadvantaged background and are not afforded the rich opportunities that other children are. From working with Fighting Words, the children have learned to be freer with their writing and not afraid to just 'go for it!'"

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance *(continued)*

Profile and Partnerships

During the year, we have continued to develop and initiate partnerships with key donors and secured new multi-year grants, including: 3-year support from the Government of Ireland's Reconciliation Fund as one of only 30 community and voluntary organisations successful; support over two years as a new Belfast City Council Cultural Multi-Annual Grant client 2022-24; a 3-year grant from Future Screen NI's Artwork Fund. As one of 17 organisations accepted onto Arts & Business NI's Blueprint 5-year programme, we are learning business development skills that will assist our earned income market research and the testing of demonstration models of income generation.

We continue to collaborate with top NI and UK creatives whose enthusiastic support of our projects we are very grateful for, notably Young Playwrights project mentor Karis Kelly who was awarded the Women's Prize for Playwriting in 2022 for her script Consumed, esteemed theatre companies The Lyric Belfast and Papatango London, Ulster University, The Seamus Heaney Centre at Queen's University Belfast, and Armstrong Storytelling Trust. We continue to present and platform our young writers and their writing: two Write Club members attended the iCommunity Report Launch in Dublin in October 2022, each read a poem on the theme of climate change and sustainability and met with the Taoiseach of Ireland.

Fighting Words NI was represented for the first time at the UK & Ireland Youth Writing Centres conference, held at the Ministry of Stories in London in October 2022, expanding our national network within the arts and education sector. In February 2023, we hosted our first supporters cultivation event in Brooks's Club, London, with attendance from our Director, FWNI Patrons, Board and young writers represented. Our Director was Highly Commended in the category Leadership of a Small Business in the CO3 Awards, in March 2023, and was invited to Áras an Uachtaráin to an exhibition hosted by President of Ireland Micheal D. Higgins, celebrating women in peacebuilding ahead of the Belfast/Good Friday Agreement 25th Anniversary.

Our website has been live since October 2020 and we responded to user data and feedback to make changes to the user journey. In 2022-23, the website had 37,578 users and 42,734 sessions, an increase of over 300% on 2021-22. We continued to grow our profile across all broadcast and digital media.

Investing in our team

As a charity that focuses on creativity, community and connection and that offers our activity free at the point of access, our business-critical supports are our team. With the appointment of new Board members in this period, we have enhanced the trustee skills base with expertise in HR and people management, a freelance artist working in the community and events sector, broadcasting, fundraising and PR. Two trustees are resident in Republic of Ireland, ensuring that the sharing of knowledge in arts and education on the island that Fighting Words demonstrates at a programmatic level is also reflected at governance level. These new appointments add to an already strong and esteemed board of educationalists and creatives.

We secured funding during the year to invest internally to strengthen our systems, processes, staffing and workplace practices and we increased our organisational capacity, with the appointment of strategic roles in management and digital marketing, reflecting our expanding programme aims.

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

Financial review

Fighting Words Northern Ireland ended the period with a surplus £114,622 (2022: deficit (£43,799)). At 31 March 2023 the total funds of the charity amounted to £258,711 (2022: £144,089), comprising of £158,124 in Restricted Funds and £100,587 in Unrestricted Funds. This reflects the receipt of multi-year restricted grants in full in FY 2022-23, with planned expenditure of those grants in full during FY 2023-24.

Improved financial processes identified funds historically designated as restricted funds which were fully used in prior periods. A series of transfers have been recorded to provide the updated closing balances for every funder. During the uncertain funding climate during the periods 2019-2020 and 2020-2021, in light of the financial crisis of the COVID-19 pandemic and as a newly independent company and charity, the organisation took a conservative fiscal position, and budgeted strictly, cautiously recording funds as restricted to secure staff salaries. Transfers from unrestricted funds have been used to correct negative balances of grants from prior periods. Where we identified funds previously designated as restricted and confirmed they have been fully used, we used transfers between restricted and unrestricted funds to ensure all closing balances correspond exactly to the funding position.

Reserves policy and going concern

The Trustees assess on an ongoing basis the financial requirements of the charity to ensure sufficient funds to operate. As a significant proportion of the company's funding is received periodically, the charity maintains reserves to meet the ongoing cashflow requirements. This is the sixth full year of trading for Fighting Words Northern Ireland. We achieved a surplus of £114,622 leaving us with unrestricted cash reserves of £97,477.

From unrestricted funds the charity intends to build an appropriate level of reserves able to meet its commitments during short-term difficulties, to respond to opportunities, and to contribute to the long-term financial resilience of the organisation.

The Board, in line with its legal fiduciary responsibilities, considers it necessary in terms of financial prudence and good governance that the company should build a reserve sufficient to cover the majority of running costs for a 3-6 month period, in addition to planned non-recurring expenses, and recognising the volatile grant funding environment as well as allowing for the payment of any liabilities which would arise should the charity cease to operate.

- The Board agrees it is advisable to build a reserve designated to meet 3-6 months staff salaries for the continuation of the service in the event of funding being no longer available, and;
- The Board agrees it is advisable to maintain surplus reserves to cover potential losses and to maintain working capital to bridge the timing gap between spending and receiving of income and to mitigate against the risk of unplanned temporary shortfalls in income should they arise.
- The company have agreed in the coming year to designate additional unrestricted reserves towards premises relocation associated costs, should capital funds not be secured.

Therefore, whilst the Trustees feel the current level of unrestricted reserve is adequate to deal with any unforeseen financial issues, project development or transition periods in gaps between funded activities, the Trustees are committed to increasing the levels of unrestricted reserves to mitigate against future risk, 'cost of living' inflationary factors, and challenging funding climate.

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

Plans for future periods

Looking ahead our long-term goal is to provide every schoolchild with access to a Fighting Words engagement at least once at primary and post-primary level.

Over the next three years, we will:

- Build closer strategic, programme and funding partnerships with Fighting Words in Ireland and our peers in youth writing centres across the UK
- Develop purpose-driven earned income opportunities that also deliver our programme aims
- Continue to facilitate creative experimentation and risk-taking with our young people
- Cultivate new donors and strengthen our reserves to ensure long-term viability.

We aim to advance our current level of participation for children and young people in our programmes in 2023-24 and at the same time deepen engagement in creative writing for our participants. Building on the format established in 2022-2023, we have a target to reach 5500 participants/creative engagements during 2023-24. Key to this growth trajectory over the next two years will be investment in two capital projects that will enhance our programme delivery, and the expansion of our cross-border/all-island collaborations:

- Capital refurbishment of new premises: relocating to a new workshop and office space
- An expanded schools programme, Story Seeds, with a specific focus on schools located in areas of social disadvantage and educational under-achievement, both primary and post-primary. Working with our partners Fighting Words, the programme will be rolled out in both jurisdictions on the island; this will enable FWNI to reach 45 more participants compared to 2022-2023.
- A new website, creating a learning tool and publishing platform for our young writers, in 2024-2025

Thank you

We are very grateful to the many organisations and individuals who make our work possible, particularly during 2022-23, including

- Arts & Business NI
- The National Lottery through the Arts Council of Northern Ireland
- Belfast City Council
- Backstage Trust
- Department of Foreign Affairs, Strategic Partnership Scheme, Reconciliation Fund
- Dormant Accounts Fund NI, delivered by the National Lottery Community Fund
- Future Screens NI and Department for Communities
- The Foyle Foundation
- Garfield Weston Foundation
- Tomar Trust

Fighting Words Northern Ireland

Company Limited by Guarantee

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

Year ended 31 March 2023

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 11 December 2023 and signed on behalf of the board of trustees by:



A Gallagher
Trustee



T Newell
Trustee

Fighting Words Northern Ireland

Northern Ireland - Charity number 105751

Annual return

Fighting Words Northern Ireland

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Fighting Words Northern Ireland

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Fighting Words Northern Ireland ('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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

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).

Fighting Words Northern Ireland

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Fighting Words Northern Ireland *(continued)*

Year ended 31 March 2023

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.



Finegan Gibson Ltd
Independent Examiner
Causeway Tower
9 James Street South
Belfast
BT2 8DN

11 December 2023