

C.H.A.R.T.E.R for Northern Ireland

Northern Ireland · Charity number 105834

Details

Known as Charter NI

Status Received

Company number [54626](#)

Registered 2017-04-03

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

Contact

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Activities

Purposes: (4) The Company's objects ("Objects") are specifically restricted to the promotion of urban regeneration and community development within areas of social and economic deprivation in Northern Ireland (Hereinafter called the 'area of Benefit') by bringing together representatives from the voluntary sector, statutory authorities, the local authority, members of the community and other parties in a common effort to advance the benefit of the inhabitants in the area of benefit, and in particular: (4.1) to relieve poverty, unemployment, and social and economic disadvantage; (4.2) to advance education and promote the educational attainment of the local inhabitants and provide opportunities for lifelong Learning; (4.3) to provide training and retraining opportunities, particularly among the unemployed and economically disadvantaged, and to provide the unemployed with work experience and to promote initiatives which tackle long term unemployment; (4.4) to facilitate the involvement of the local community in community planning; (4.5) to maintain, improve or provide public amenities and provide or assist in the provision of recreational facilities, for the benefit of the public at large, or specifically for those who by reasons of their youth, age, infirmity or disablement, poverty or social and economic circumstances, have need of such facilities; (4.7) to advance environmental conservation and improvement; (4.8) to advance conflict resolution and reconciliation and to promote public safety; (4.9) to advance the arts, culture and heritage, and to create opportunities for participation in the arts and cultural activities; (4.10) to promote and develop the local voluntary sector; (4.11) to promote social inclusion, and promote the capacity and skills of members of the community within the area of benefit, in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society; (4.12) to undertake any other charitable purpose, or purposes, for the benefit of the community, which are, or hereafter may be deemed, charitable under the law of Northern Ireland.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The advancement of environmental protection or improvement, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, Other charitable purposes

How the charity works: Advice/advocacy/information, Arts, Community development, Counselling/support, Cross-border/cross-community, Cultural, Economic development, Education/training, Heritage/historical, Relief of poverty, Urban development, Volunteer development, Welfare/benevolent, Youth development

Who the charity helps: Adult training, Community safety/crime prevention, Ex-offenders and prisoners, Interface communities, Men, Mental health, Older people, Specific areas of deprivation, Unemployed/low income, Victim support, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£254,491	£264,053	£-21,222	5

Trustees

Name	Role	Appointed
James Birch		
Mr Albert Hewitt		
Mr Brendan Mackin		
Mr Craig Brown		
Mr Denis Rowan		
Mr Peter Bunting		

C.H.A.R.T.E.R for Northern Ireland

Northern Ireland - Charity number 105834

Accounts

C.H.A.R.T.E.R. FOR NORTHERN IRELAND
Communities Having a Response Towards Economic
Regeneration
(A company limited by guarantee)

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Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
-Donations	2	10,050	8,444	18,494	16,632
-Charitable activities	3	19,425	216,572	235,997	255,568
Total income		29,475	225,016	254,491	272,200
Expenditure on:					
-Charitable activities	5- 7	(47,534)	(216,519)	(264,053)	(294,621)
Total expenditure		(47,534)	(216,519)	(264,053)	(294,621)
Net income/(expenditure) for the year	8	(18,059)	8,497	(9,562)	(22,421)
Transfers between funds		11,190	(11,190)	-	-
Net movement in funds		(6,869)	(2,693)	(9,562)	(22,421)
Reconciliation of funds:					
Fund balances brought forward at 1 April		82,506	188,472	270,978	293,399
Fund balances carried forward at 31 March	15 - 17	75,637	185,779	261,416	270,978

The Statement of Financial Activities includes all gains and losses recognised in the year.

All amounts above relate to continuing operations of the charitable company.

The notes form part of these financial statements.

C.H.A.R.T.E.R. FOR NORTHERN IRELAND
Communities Having a Response Towards Economic
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(A company limited by guarantee)

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Balance sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	187,227	191,570
Current assets			
Debtors	13	21,559	24,762
Cash at bank and in hand		73,852	93,050
		95,411	117,812
Creditors: amounts falling due within one year	14	(21,222)	(38,404)
Net current assets		74,189	79,408
Total net assets		261,416	270,978
The funds of the charity			
Restricted funds	15	185,779	188,472
Unrestricted funds - general & reserves	16	35,176	39,219
Unrestricted funds - designated	16	40,461	43,287
Total charity funds	17	261,416	270,978

The notes on pages 22 to 39 form part of the financial statements.

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

The financial statements on pages 19 to 39 were approved by the Board of Trustees on 9 December 2025 and were signed on their behalf by:



Albert Hewitt - Chairperson



Craig Brown - Trustee

C.H.A.R.T.E.R. for Northern Ireland

Company Registration number: NI054626

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Statement of Cash Flows for the year ended 31 March 2025**

	Notes	2025 £	2024 £
Net cash (out)/inflow from operating activities	18	(11,799)	9,350
Cash flow from investing activities			
Purchase of tangible fixed assets		(7,399)	(7,374)
Net cash used in investing activities		(7,399)	(7,374)
Net (decrease)/increase in cash and cash equivalents in the year		(19,198)	1,976
Cash and cash equivalents at the beginning of the year		93,050	91,074
Total cash and cash equivalents at the end of the year		73,852	93,050

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2025****1 Summary of significant accounting policies**

The significant principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019) – (Charities SORP 2019 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), applicable charity law, the Companies Act 2006 and UK Generally Accepted Practice.

Charter NI meets the definition of a public benefit entity under FRS 102 and its operations and principal activities are as disclosed in the Trustees' Report.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared on a going concern basis.

Going concern

The charitable company's activities, together with factors likely to affect its future development, performance and position, are continuously reviewed by the trustees. These include the charitable company's cash flow. As a consequence, the trustees believe that the charitable company is well placed to manage business risks successfully despite the current uncertain economic outlook. The charitable company meets its day to day working capital requirements through its cash resources and banking facilities. The trustees are confident that the charitable company will have adequate resources to continue its normal business for the foreseeable future, and accordingly continues to adopt the going concern basis in preparing the annual report and financial statements.

Fund accounting

The charity has various types of fund for which it is responsible and which require specific disclosures. A definition of the various types of funds is as follows:

General funds

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

Designated funds

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

The costs of raising and administering such funds are charged against the specific fund.

Unrestricted funds

Unrestricted funds are amounts which are expendable at the discretion of the trustees in furtherance of the aims of the charity.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2025****1 Summary of significant accounting policies - continued****Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be measured reliably and receipt is considered probable. Income is deferred only when the charity has to fulfil conditions which are not fully within the control of the charity before becoming entitled to it or where the donor/funder has specified that the income is to be expended in a future period.

Resources expended

All expenditure is accounted for on an accruals basis once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to supply them. Support costs are those costs incurred in support of direct expenditure on the objects of the charity and include project management. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The analysis of these costs is included in notes 5 - 7.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred or capitalised as part of the cost of the related asset as appropriate.

Employee benefits

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

Retirement benefits

The company contributes to the NEST pension scheme with contributions charged to the SOFA as they become payable in accordance with the rules of the scheme.

Tangible Fixed Assets

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

Buildings	-	4% straight line
Equipment	-	25% straight line

The carrying value of the tangible fixed assets is reviewed annually for impairment in period to determine if events or changes in circumstances indicate the carrying value may not be recoverable.

Cash at bank and in hand

Cash at bank and in hand includes cash, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

Communities Having a Response Towards Economic Regeneration (A company limited by guarantee)

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

1 Summary of significant accounting policies - continued

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value, unless the arrangement constitutes a financing transaction. Financing transactions are initially measured at the present value of the future receipts discounted at a market rate of interest, and are subsequently carried at amortised cost, using the effective interest rate method. Financial assets and liabilities classified as receivable/payable within one year are not amortised.

Leases

Rentals payable under operating leases are charged to expenditure on a straight-line basis over the term of the relevant lease.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Critical accounting judgements and estimation uncertainty

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying the entity's accounting policies - There are no critical judgements in applying the company's accounting policies.

Critical accounting estimates and assumptions - There are no critical accounting estimates and assumptions.

2 Donations

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Non-performance grants	-	8,388	8,388	11,582
Gifts	10,050	56	10,106	5,050
	10,050	8,444	18,494	16,632

Of the £18,494 received in 2025, (2024: £16,632), £8,444 related to restricted funds (2024: £11,582) and £10,050 to unrestricted funds (2024: £5,050). Government grants included in Donations amounted to £nil (2024: £nil).

Gifts include the use of facilities provided by NIHE and valued at £5,050 pa in both years.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**
Notes to the financial statements for the year ended 31 March 2025
3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Contract income	6,727	15,682	22,409	24,893
Rental income, including room hire	1,922	-	1,922	1,260
Primary purpose trading	4,881	-	4,881	6,790
Grants	5,895	200,890	206,785	222,625
Total income from charitable activities	19,425	216,572	235,997	255,568

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Grants received included in the above are as follows:				
Tullycarnet Community Regeneration Project - DfC	-	64,660	64,660	60,423
Diamond Project - BCC Capacity	-	42,067	42,067	44,634
Positive Change Starts at Home – TEO Good Relations	-	25,564	25,564	-
Cultural Confidence in Young People – TEO Good Relations	-	-	-	34,135
Community Safety - NIHE	-	13,638	13,638	11,519
Diamond Health Hub – TEO Urban Villages	3,426	1,713	5,139	14,830
Community Diversionary Festival - BCC	2,469	34,233	36,702	-
East Belfast Cultural Confidence & Tolerance - BCC	-	-	-	41,170
King's Coronation – The National Lottery Awards for All	-	-	-	8,420
Beacons - BCC	-	7,489	7,489	-
Good Relations & Cultural ID - LCCC	-	-	-	1,304
Christmas - NIHE	-	2,869	2,869	-
Christmas & Knocknagoney Get Fit - NIHE	-	-	-	4,155
Knocknagoney Christmas - BCC	-	2,763	2,763	1,425
Woven Housing Association – Knocknagoney Women's Fitness	-	1,534	1,534	-
Christmas - Habinteg Housing Association (Ulster)	-	-	-	610
Take 5 Severn Street - BCC	-	2,500	2,500	-
Crafty Women's Collective – James Brown & Sons Community Fund	-	1,860	1,860	-
Total Grants	5,895	200,890	206,785	222,625

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2025****3 Income from charitable activities continued**

Of the £235,997 received in 2025, (2024: £255,568), £216,572 related to restricted funds (2024: £234,034) and £19,425 to unrestricted funds (2024: £21,534).

Government grants included in Income from Charitable Activities amounted to £203,391 (2024: £222,015).

4 Non-Exchange transactions**Volunteers**

The charitable company has benefitted from the contribution of unpaid general volunteers. Their contribution is not accounted for due to the lack of a reliable basis of measurement.

The Diamond Hub

From 30 June 2017 the Diamond Project has been party to a 20-year lease on a community hub building situated at 32 Constance Street, provided by Northern Ireland Housing Executive at a peppercorn rent.

The rateable Net Annual Value of this property is estimated at £5,050pa. This figure represents the estimated amount the charity would pay in the open market for an alternative equivalent facility and therefore the value of the donated facilities. In line with the SORP, £5,050 has therefore been included in Income from Donations and Expenditure on Charitable Activities.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**
Notes to the financial statements for the year ended 31 March 2025
5 Expenditure on charitable activities by fund type

Year ended 31 March 2025	Activities undertaken directly £	Support costs £	Total costs 2025 £
Unrestricted funds			
General fund	8,418	29,676	38,094
Designated for the Diamond	5,099	353	5,452
Designated for the East Belfast Loyalist Conflict Museum	-	3,988	3,988
Total Unrestricted funds	13,517	34,017	47,534
Restricted funds			
Tullycarnet Community Regeneration Project - DfC	45,523	13,501	59,024
Diamond Project - BCC Capacity	32,092	4,072	36,164
Pathways Programme - PHA	16,081	-	16,081
Positive Change Starts at Home – TEO Good Relations	19,221	6,391	25,612
Community Safety - NIHE	10,370	1,256	11,626
 <i>Diamond Health Hub</i>			
Diamond Health Hub - TEO Urban Villages			
Future Innovators – Co-operation Ireland	1,733	-	1,733
Gym & bike shed – TEO Urban Villages	9,021	-	9,021
Community Diversionary Festival - BCC	34,233	-	34,233
Core funding – Halifax Foundation for Northern Ireland	-	8,388	8,388
Beacons - BCC	7,499	-	7,499
Christmas - NIHE	2,839	-	2,839
Knocknagoney Christmas - BCC	2,765	-	2,765
Knocknagoney Women’s Fitness - Woven Housing Association	1,534	-	1,534
Total Restricted funds	182,911	33,608	216,519
Total expenditure	196,428	67,625	264,053

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**
Notes to the financial statements for the year ended 31 March 2025
5 Expenditure on charitable activities by fund type – continued

Year ended 31 March 2024	Activities undertaken directly £	Support costs £	Total costs 2024 £
Unrestricted funds			
General fund	11,651	34,987	46,638
Designated for the Diamond	1,799	197	1,996
Designated for the East Belfast Loyalist Conflict Museum	-	3,741	3,741
Total Unrestricted funds	13,450	38,925	52,375
Restricted funds			
Tullycarnet Community Regeneration Project - DfC	43,401	12,963	56,364
Diamond Project - BCC Capacity	32,431	4,930	37,361
Pathways Programme - PHA	15,780	-	15,780
Cultural Confidence in Young People – TEO Good Relations	29,314	5,554	34,868
Community Safety - NIHE	11,285	946	12,231
<i>Diamond Health Hub</i>			
Diamond Health Hub - TEO Urban Villages	12,656	673	13,329
Future Innovators – Co-operation Ireland	1,733	150	1,883
Gym & bike shed – TEO Urban Villages	9,021	-	9,021
East Belfast Cultural Confidence & Tolerance - BCC	38,034	-	38,034
King’s Coronation – The National Lottery Awards for All	8,049	-	8,049
Core funding – Halifax Foundation for Northern Ireland	-	4,509	4,509
Good Relations & Cultural ID - LCCC	1,304	-	1,304
Christmas & Knocknagoney Get Fit - NIHE	4,155	-	4,155
Knocknagoney Christmas - BCC	1,423	-	1,423
Knocknagoney Christmas - Habinteg Housing Association (Ulster)	610	-	610
Learning Through the Divide - TEO Good Relations	325	-	325
Resolve – ICRC, NIHE	-	3,000	3,000
Total Restricted funds	209,521	32,725	242,246
Total expenditure	222,971	71,650	294,621

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**

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

6 Support costs

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Salaries & pensions	21,301	21,894	43,195	43,157
Staff entertainment	500	-	500	-
Rent & rates	3,101	5,736	8,837	8,587
Heat & light	165	1,238	1,403	1,381
Repairs & maintenance	121	-	121	373
Insurance	2,747	2,648	5,395	4,118
Telephone	14	779	793	793
Depreciation	876	-	876	598
Professional fees	2,430	-	2,430	4,160
Stationery	-	-	-	40
Software licence	308	-	308	675
Hospitality	-	-	-	543
Sundry	189	-	189	117
Website	-	-	-	492
Bank fees	392	186	578	616
Governance costs (Note 7)	1,873	1,127	3,000	6,000
	34,017	33,608	67,625	71,650

Of the £67,625 expended in 2025, (2024: £71,650), £33,608 related to restricted funds (2024: £32,725) and £34,017 to unrestricted funds (2024: £38,925).

7 Governance costs

	Unrestricted funds £	Restricted Funds £	Total funds 2025 £	Total funds 2024 £
Professional fees – audit	1,873	1,127	3,000	3,000
Legal costs re Resolve	-	-	-	3,000
	1,873	1,127	3,000	6,000

Of the £3,000 expended in 2025, (2024: £6,000), £1,127 related to restricted funds (2024: £4,174) and £1,873 to unrestricted funds (2024: £1,826).

Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)

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

8 Net income/(expenditure) for the year

	2025	2024
	£	£
This is stated after charging:		
Depreciation	11,742	12,294
Operating lease - rental charges	8,837	8,587
Fees payable to company auditor - audit of the accounts	3,000	3,000

9 Staff costs and emoluments

	2025	2024
	£	£
Wages and salaries	115,919	113,348
Social security costs	5,966	5,057
Pension costs	2,727	2,551
Movement on holiday pay accrual	(1,681)	(462)
	122,931	120,494

Key management compensation

	2025	2024
	£	£
Key management compensation	81,107	79,331

	2025	2024
	Number	Number
The number of persons employed by the company during the year was:		
Direct, support and governance	5	6

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

The pension amounts recognised as an expense in the year were £2,727 (2024: £2,551) in respect of its own contribution.

10 Trustees' Remuneration and Benefits

There was no trustees' remuneration or other benefits for the year ended 31 March 2025 (2024: £nil). No trustee received payment for professional or other services supplied to the charitable company (2024: nil)

Trustees' expenses

There were no trustees' expenses reimbursed for the year ended 31 March 2025 (2024: £nil).

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**

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

11 Taxation

The company is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

12 Tangible fixed assets

	Land & buildings	Equipment	Total
	£	£	£
Cost			
At 1 April 2024	230,169	36,913	267,082
Additions	6,949	450	7,399
Disposals	-	(479)	(479)
At 31 March 2025	237,118	36,884	274,002
Accumulated depreciation			
At 1 April 2024	45,105	30,407	75,512
Disposals	-	(479)	(479)
Charge for the year	9,299	2,443	11,742
At 31 March 2025	54,404	32,371	86,775
Net book amount			
At 31 March 2025	182,714	4,513	187,227
At 31 March 2024	185,064	6,506	191,570

A Deed of Mortgage and Charge is registered against the community gym and bicycle workshop modular buildings at 31 Kingswood Street completed in July 2019, in favour of TEO, who funded the premises under the Urban Villages Development Fund at a cost of £225,527. Subject to there being no breach of the project funding agreement, the property will be released to the charitable company on 13 February 2029.

13 Debtors

	2025	2024
	£	£
Grants & donations receivable	21,309	23,191
Prepayments and accrued income	250	1,571
	21,559	24,762

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2025****14 Creditors: amounts falling due within one year**

	2025	2024
	£	£
Accruals and deferred income	18,151	36,259
Other creditors	3,071	2,145
	21,222	38,404

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**

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

15 Restricted income funds

Year ended 31 March 2025	Balance at 1 April 2024 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2025 £
Tullycarnet Community Regeneration Project - DfC	187	64,660	(59,024)	(5,299)	524
Diamond Project – BCC Capacity	790	42,067	(36,164)	(6,483)	210
Pathways Programme - PHA	-	15,682	(16,081)	436	37
Positive Change Starts at Home – TEO Good Relations	-	25,564	(25,612)	200	152
Community Safety - NIHE	1,608	13,638	(11,626)	-	3,620
<i>Diamond Health Hub</i>					
Diamond Health Hub - TEO Urban Villages	-	1,713	-	-	1,713
Future Innovators – Co-operation Ireland	5,199	-	(1,733)	-	3,466
Gym & bike shed – TEO Urban Villages	180,422	-	(9,021)	-	171,401
Community Diversionary Festival - BCC	-	34,233	(34,233)	-	-
East Belfast Cultural Confidence & Tolerance - BCC	266	-	-	-	266
Core funding - Halifax Foundation for NI	-	8,388	(8,388)	-	-
Beacons - BCC	-	7,489	(7,499)	10	-
Christmas - NIHE	-	2,869	(2,839)	-	30
Knocknagoney Christmas - BCC	-	2,763	(2,765)	2	-
Knocknagoney Women’s Fitness - Woven Housing Association	-	1,534	(1,534)	-	-
Take 5 Severn Street - BCC	-	2,500	-	-	2,500
Crafty Women’s Collective – James Brown & Sons Community Fund	-	1,860	-	-	1,860
Mural insurance donation	-	56	-	(56)	-
At 31 March 2025	188,472	225,016	(216,519)	(11,190)	185,779

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2025****15 Restricted income funds continued**

Of the total restricted funds at 31 March 2025 of £185,779, £175,204 represents the net book value of buildings and equipment funded by TEO Urban Villages and other funders and included in Fixed Assets.

The Trustees' Report describes in full the aims and uses of restricted funds.

DfC – Tullycarnet Community Regeneration Project

£2,800 core costs, originally allocated to unrestricted funds in year ended 31 March 2025, have been transferred to restricted funds in line with the restricted budget set by the funder. In addition, there was £2,499 extra funding received to help with rising overhead costs, now transferred to unrestricted funds.

BCC Capacity – Diamond Project

£5,983 core costs, originally allocated to unrestricted funds in year ended 31 March 2025, have now transferred to restricted funds in line with the restricted budget set by the funder. In addition, there was £500 extra funding received to help with rising overhead costs.

PHA – Pathways

£436 unrestricted management salaries funded by a management fee included in unrestricted income was included in restricted costs in error. The transfer of unrestricted funds to the same value rectifies this mistake in cost classification.

Some small restricted deficits have been met from unrestricted funds.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**

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

15 Restricted income funds continued

Year ended 31 March 2024	Balance at 1 April 2023 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2024 £
Tullycarnet Community Regeneration Project - DfC	1,676	60,423	(56,364)	(5,548)	187
Diamond Project – BCC Capacity	-	44,634	(37,361)	(6,483)	790
Pathways Programme - PHA	(90)	15,780	(15,780)	90	-
Cultural Confidence in Young People – TEO Good Relations	-	34,135	(34,868)	733	-
EastSide Voices - TEO Urban Villages	536	-	-	(536)	-
Community Safety - NIHE	1,929	11,519	(12,231)	391	1,608
<i>Diamond Health Hub</i>					
Diamond Health Hub - TEO Urban Villages	(69)	13,329	(13,329)	69	-
Future Innovators – Co-operation Ireland	-	7,082	(1,883)	-	5,199
Gym & bike shed – TEO Urban Villages	189,443	-	(9,021)	-	180,422
East Belfast Cultural Confidence & Tolerance - BCC	-	38,300	(38,034)	-	266
King’s Coronation – The National Lottery Awards for All	-	8,420	(8,049)	(371)	-
Core funding - Halifax Foundation for NI	-	4,500	(4,509)	9	-
Good Relations & Cultural ID - LCCC	-	1,304	(1,304)	-	-
Christmas & Knocknagoney Get Fit - NIHE	-	4,155	(4,155)	-	-
Knocknagoney Christmas - BCC	-	1,425	(1,423)	(2)	-
Knocknagoney Christmas - Habinteg Housing Association (Ulster)	-	610	(610)	-	-
Future-proofing - TNL Community Fund	(370)	-	-	370	-
Learning Through the Divide - TEO Good Relations	(72)	-	(325)	397	-
Resolve - International Committee of The Red Cross, NIHE	3,877	-	(3,000)	(877)	-
At 31 March 2024	196,860	245,616	(242,246)	(11,758)	188,472

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2025****15 Restricted income funds continued**

Of the total restricted funds at 31 March 2024 of £188,472, £185,621 represents the net book value of buildings and equipment funded by TEO Urban Villages and other funders and included in Fixed Assets.

The Trustees' Report describes in full the aims and uses of restricted funds.

DfC – Tullycarnet Community Regeneration Project

£2,800 core costs, originally allocated to unrestricted funds in year ended 31 March 2024, have been transferred to restricted funds in line with the restricted budget set by the funder. In addition, there was £2,748 extra funding received over the two years to 31 March 2024 to help with rising overhead costs and it too has now been transferred to unrestricted funds.

BCC Capacity – Diamond Project

£5,983 core costs, originally allocated to unrestricted funds in year ended 31 March 2024, have now transferred to restricted funds in line with the restricted budget set by the funder. In addition, there was £500 extra funding received to help with rising overhead costs.

TEO Urban Villages – Eastside Voices

The £536 surplus on this completed programme has been transferred to TEO's Cultural Confidence in Young People programme.

The National Lottery Awards for All – King's Coronation

The £371 surplus on this completed programme has been transferred to cover the deficit on TNL's Future-proofing programme.

International Committee of the Red Cross – Resolve

After meeting the legal costs of separating Resolve from Charter NI, the £877 surplus which remained has been transferred in accordance with the funder's wishes, to unrestricted reserves.

Some small restricted deficits have been met from unrestricted funds eg £397 TEO's Learning through the Divide, £391 NIHE's Community Safety.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**
Notes to the financial statements for the year ended 31 March 2025
16 Unrestricted income funds

Year ended 31 March 2025	Balance at 1 April 2024 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2025 £
General funds, including reserves	39,219	22,861	(38,094)	11,190	35,176
Designated funds:					
Diamond Project	24,522	6,614	(5,452)	-	25,684
East Belfast Loyalist Conflict Museum	18,765	-	(3,988)	-	14,777
Total unrestricted funds	82,506	29,475	(47,534)	11,190	75,637

Designated funds of £40,461 (2024: £43,287) relate to unrestricted funds set aside by the trustees for use as indicated above.

Year ended 31 March 2024	Balance at 1 April 2023 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2024 £
General funds, including reserves	54,484	19,615	(46,638)	11,758	39,219
Designated funds:					
Diamond Project	19,549	6,969	(1,996)	-	24,522
East Belfast Loyalist Conflict Museum	22,506	-	(3,741)	-	18,765
Total unrestricted funds	96,539	26,584	(52,375)	11,758	82,506

17 Analysis of total net assets between funds

Year ended 31 March 2025	Unrestricted £	Restricted £	Total 2025 £
Tangible fixed assets	12,023	175,204	187,227
Net current assets	63,614	10,575	74,189
Total funds	75,637	185,779	261,416

Year ended 31 March 2024	Unrestricted £	Restricted £	Total 2024 £
Tangible fixed assets	5,949	185,621	191,570
Net current assets	76,557	2,851	79,408
Total funds	82,506	188,472	270,978

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2025****18 Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2025	2024
	£	£
Net income/(expenditure) for the year	(9,562)	(22,421)
Add back depreciation charge	11,742	12,294
Add back loss on disposal	-	-
(Increase)/Decrease in debtors	3,203	781
Increase/(decrease) in creditors	(17,182)	18,696
Net cash flow from operating activities	(11,799)	9,350

The charitable company has no overdrafts, loans or finance lease obligations.

19 Contingent Liabilities

A contingent liability exists to repay a portion of any grants received should certain conditions not be fulfilled by the charitable company.

20 FRC Ethical Standard - Provisions Available for Small Entities

In common with many other organisations of our size and nature we use our auditors to assist with the preparation of the financial statements.

21 Company status

The charity is a company limited by guarantee incorporated in the UK and registered in Northern Ireland and governed by a Memorandum and Articles of Association. The charity does not have share capital. The liability of each member is limited to an amount not exceeding £1 in the event of a winding up. The charity's registered office is given in the Reference and Administrative Details section of the Trustees' Report.

22 Ultimate controlling party

The Board of Trustees is the ultimate controlling party.

23 Related party transactions

Charter NI employs as its Operations Manager, Mrs Caroline Birch, the wife of one of its trustees. In the year to 31 March 2025 her gross taxable salary was £35,502 (2024: £34,333) and employer's National Insurance contributions were £3,644 (2024: £3,483). Charter NI also contributed £878 (2024: £843) pension contributions.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2025****24 Financial and Capital Commitments**

The company has annual rent commitments as follows:

	2025	2024
	£	£
Within one year	4,418	4,418
Within two and five years	-	-
	4,418	4,418

The company has no capital commitments at 31 March 2025 or 31 March 2024.

C.H.A.R.T.E.R for Northern Ireland

Northern Ireland - Charity number 105834

Accounts

C.H.A.R.T.E.R. FOR NORTHERN IRELAND
Communities Having a Response Towards Economic
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Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
-Donations	2	5,050	11,582	16,632	42,608
-Charitable activities	3	21,534	234,034	255,568	271,107
Total income		26,584	245,616	272,200	313,715
Expenditure on:					
-Charitable activities	5- 7	(52,375)	(242,246)	(294,621)	296,795
Total expenditure		(52,375)	(242,246)	(294,621)	296,795
Net income/(expenditure) for the year	8	(25,791)	3,370	(22,421)	16,920
Transfers between funds		11,758	(11,758)	-	-
Net movement in funds		(14,033)	(8,388)	(22,421)	16,920
Reconciliation of funds:					
Fund balances brought forward at 1 April		96,539	196,860	293,399	276,479
Fund balances carried forward at 31 March	15 - 17	82,506	188,472	270,978	293,399

The Statement of Financial Activities includes all gains and losses recognised in the year.

All amounts above relate to continuing operations of the charitable company.

The notes form part of these financial statements.

C.H.A.R.T.E.R. FOR NORTHERN IRELAND
Communities Having a Response Towards Economic
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Balance sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	191,570	196,490
Current assets			
Debtors	13	24,762	25,543
Cash at bank and in hand		93,050	91,074
		117,812	116,617
Creditors: amounts falling due within one year	14	(38,404)	(19,708)
Net current assets		79,408	96,909
Total net assets		270,978	293,399
The funds of the charity			
Restricted funds	15	188,472	196,860
Unrestricted funds - general & reserves	16	39,219	54,484
Unrestricted funds - designated	16	43,287	42,055
Total charity funds	17	270,978	293,399

The notes on pages 22 to 39 form part of the financial statements.

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

The financial statements on pages 19 to 39 were approved by the Board of Trustees on 12 December 2024 and were signed on their behalf by:



Albert Hewitt - Chairperson



Craig Brown - Trustee

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Statement of Cash Flows for the year ended 31 March 2024**

	Notes	2024 £	2023 £
Net cash (out)/inflow from operating activities	18	9,350	22,417
Cash flow from investing activities			
Purchase of tangible fixed assets		(7,374)	(1,950)
Net cash used in investing activities		(7,374)	(1,950)
Net (decrease)/increase in cash and cash equivalents in the year		1,976	20,467
Cash and cash equivalents at the beginning of the year		91,074	70,607
Total cash and cash equivalents at the end of the year		93,050	91,074

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2024****1 Summary of significant accounting policies**

The significant principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019) – (Charities SORP 2019 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), applicable charity law, the Companies Act 2006 and UK Generally Accepted Practice.

Charter NI meets the definition of a public benefit entity under FRS 102 and its operations and principal activities are as disclosed in the Trustees' Report.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared on a going concern basis.

Going concern

The charitable company's activities, together with factors likely to affect its future development, performance and position, are continuously reviewed by the trustees. These include the charitable company's cash flow. As a consequence, the trustees believe that the charitable company is well placed to manage business risks successfully despite the current uncertain economic outlook. The charitable company meets its day to day working capital requirements through its cash resources and banking facilities. The trustees are confident that the charitable company will have adequate resources to continue its normal business for the foreseeable future, and accordingly continues to adopt the going concern basis in preparing the annual report and financial statements.

Fund accounting

The charity has various types of fund for which it is responsible and which require specific disclosures. A definition of the various types of funds is as follows:

General funds

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

Designated funds

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

The costs of raising and administering such funds are charged against the specific fund.

Unrestricted funds

Unrestricted funds are amounts which are expendable at the discretion of the trustees in furtherance of the aims of the charity.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2024****1 Summary of significant accounting policies - continued****Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be measured reliably and receipt is considered probable. Income is deferred only when the charity has to fulfil conditions which are not fully within the control of the charity before becoming entitled to it or where the donor/funder has specified that the income is to be expended in a future period.

Resources expended

All expenditure is accounted for on an accruals basis once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to supply them. Support costs are those costs incurred in support of direct expenditure on the objects of the charity and include project management. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The analysis of these costs is included in notes 5 - 7.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred or capitalised as part of the cost of the related asset as appropriate.

Employee benefits

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

Retirement benefits

The company contributes to the NEST pension scheme with contributions charged to the SOFA as they become payable in accordance with the rules of the scheme.

Tangible Fixed Assets

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

Buildings	-	4% straight line
Equipment	-	25% straight line

The carrying value of the tangible fixed assets is reviewed annually for impairment in period to determine if events or changes in circumstances indicate the carrying value may not be recoverable.

Cash at bank and in hand

Cash at bank and in hand includes cash, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**

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

1 Summary of significant accounting policies - continued

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value, unless the arrangement constitutes a financing transaction. Financing transactions are initially measured at the present value of the future receipts discounted at a market rate of interest, and are subsequently carried at amortised cost, using the effective interest rate method. Financial assets and liabilities classified as receivable/payable within one year are not amortised.

Leases

Rentals payable under operating leases are charged to expenditure on a straight-line basis over the term of the relevant lease.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset’s cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Critical accounting judgements and estimation uncertainty

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying the entity’s accounting policies - There are no critical judgements in applying the company’s accounting policies.

Critical accounting estimates and assumptions - There are no critical accounting estimates and assumptions.

2 Donations

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Non-performance grants	-	11,582	11,582	500
Gifts	5,050	-	5,050	42,108
	5,050	11,582	16,632	42,608

Of the £16,632 received in 2024, (2023: £42,608), £11,582 related to restricted funds (2023: £nil) and £5,050 to unrestricted funds (2023: £42,608).

Government grants included in Donations amounted to £nil (2023: £nil).

Gifts include the use of facilities provided by NIHE and valued at £5,050 pa in both years.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**
Notes to the financial statements for the year ended 31 March 2024
3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Contract income	9,113	15,780	24,893	85,540
Rental income, including room hire	1,260	-	1,260	3,943
Primary purpose trading	6,790	-	6,790	3,069
Grants	4,371	218,254	222,625	178,555
Total income from charitable activities	21,534	234,034	255,568	271,107

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Grants received included in the above are as follows:				
Tullycarnet Community Regeneration Project - DfC	-	60,423	60,423	65,689
Diamond Project - BCC Capacity	-	44,634	44,634	28,195
Cultural Confidence in Young People – TEO Good Relations	-	34,135	34,135	-
EastSide Voices – TEO Urban Villages	-	-	-	(2,019)
Community Safety - NIHE	-	11,519	11,519	12,750
Diamond Health Hub – TEO Urban Villages	1,501	13,329	14,830	14,026
East Belfast Cultural Confidence & Tolerance - BCC	2,870	38,300	41,170	-
Summer Cultural Fest - BCC	-	-	-	24,589
King's Coronation – The National Lottery Awards for All	-	8,420	8,420	-
TWN Tampon Tax – Connecting Women in Community	-	-	-	8,939
East Belfast Hardship Fund - EBCDA	-	-	-	7,800
Platinum Jubilee - Arts Council of NI/TNL Good Causes	-	-	-	6,335
Good Relations & Cultural ID - LCCC	-	1,304	1,304	1,987
Christmas & Knocknagoney Get Fit - NIHE	-	4,155	4,155	1,620
Knocknagoney Christmas - BCC	-	1,425	1,425	1,917
Christmas - Habinteg Housing Association (Ulster)	-	610	610	650
Halloween, Christmas & R'brance - Ballymac Friendship	-	-	-	1,750
Queen's Tea Parties - The Community Foundation	-	-	-	3,172
Mens Mental Health Group - ASDA Foundation	-	-	-	900
Cultural Leadership - BCC	-	-	-	50
BCC/Albert Street Community Centre	-	-	-	205
Total Grants	4,371	218,254	222,625	178,555

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2024****3 Income from charitable activities continued**

Of the £255,568 received in 2024, (2023: £271,107), £234,034 related to restricted funds (2023: £232,374) and £21,534 to unrestricted funds (2023: £38,733).

Government grants included in Income from Charitable Activities amounted to £222,015 (2023: £155,344).

4 Non-Exchange transactions**Volunteers**

The charitable company has benefitted from the contribution of unpaid general volunteers. Their contribution is not accounted for due to the lack of a reliable basis of measurement.

The Diamond Hub

From 30 June 2017 the Diamond Project has been party to a 20-year lease on a community hub building situated at 32 Constance Street, provided by Northern Ireland Housing Executive at a peppercorn rent.

The rateable Net Annual Value of this property is estimated at £5,050pa. This figure represents the estimated amount the charity would pay in the open market for an alternative equivalent facility and therefore the value of the donated facilities. In line with the SORP, £5,050 has therefore been included in Income from Donations and Expenditure on Charitable Activities.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**

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

5 Expenditure on charitable activities by fund type

Year ended 31 March 2024	Activities undertaken directly £	Support costs £	Total costs 2024 £
Unrestricted funds			
General fund	11,651	34,987	46,638
Designated for the Diamond	1,799	197	1,996
Designated for the East Belfast Loyalist Conflict Museum	-	3,741	3,741
Total Unrestricted funds	13,450	38,925	52,375
Restricted funds			
Tullycarnet Community Regeneration Project - DfC	43,401	12,963	56,364
Diamond Project - BCC Capacity	32,431	4,930	37,361
Pathways Programme - PHA	15,780	-	15,780
Cultural Confidence in Young People – TEO Good Relations	29,314	5,554	34,868
Community Safety - NIHE	11,285	946	12,231
<i>Diamond Health Hub</i>			
Diamond Health Hub - TEO Urban Villages	12,656	673	13,329
Future Innovators – Co-operation Ireland	1,733	150	1,883
Gym & bike shed – TEO Urban Villages	9,021	-	9,021
East Belfast Cultural Confidence & Tolerance - BCC	38,034	-	38,034
King's Coronation – The National Lottery Awards for All	8,049	-	8,049
Core funding – Halifax Foundation for Northern Ireland	-	4,509	4,509
Good Relations & Cultural ID - LCCC	1,304	-	1,304
Christmas & Knocknagoney Get Fit - NIHE	4,155	-	4,155
Knocknagoney Christmas - BCC	1,423	-	1,423
Knocknagoney Christmas - Habinteg Housing Association (Ulster)	610	-	610
Learning Through the Divide - TEO Good Relations	325	-	325
Resolve – ICRC, NIHE	-	3,000	3,000
Total Restricted funds	209,521	32,725	242,246
Total expenditure	222,971	71,650	294,621

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**
Notes to the financial statements for the year ended 31 March 2024
5 Expenditure on charitable activities by fund type – continued

Year ended 31 March 2023	Activities undertaken directly £	Support costs £	Total costs 2023 £
Unrestricted funds			
General & designated funds	13,995	43,108	57,103
Total Unrestricted funds	13,995	43,108	57,103
Restricted funds			
Tullycarnet Community Regeneration Project - DfC	46,042	14,858	60,900
Individual Carer Advice Network - Active Communities Network	28,458	-	28,458
Diamond Project - BCC Capacity	24,189	3,130	27,319
Pathways Programme - PHA	15,660	-	15,660
EastSide Voices - TEO Urban Villages	618	9	627
Arts Council of NI/TNL Good Causes – Platinum Jubilee	6,135	-	6,135
Community Safety - NIHE	9,438	1,383	10,821
Diamond Health Hub			
Diamond Health Club - TEO Urban Villages	11,995	600	12,595
Gym & bike shed - TEO Urban Villages	12,896	-	12,896
Summer Cultural Fest - BCC	22,770	-	22,770
Connecting Women in Community - TWN Tampon Tax	6,964	1,975	8,939
East Belfast Hardship Fund - EBCDA	7,000	-	7,000
Core funding - Halifax Foundation for NI	-	5,400	5,400
Good Relations & Cultural ID - LCCC	1,987	-	1,987
Diamond Christmas - NIHE	1,620	-	1,620
Knocknagoney Christmas - BCC	1,917	-	1,917
Diamond Christmas - Habinteg Housing Association (Ulster)	650	-	650
Halloween, Christmas & Remembrance Service - Ballymac Friendship Club	1,750	-	1,750
Future-proofing - TNL Community Fund	7,630	-	7,630
Learning Through the Divide TEO - Good Relations	324	222	546
Queen's Tea Parties - The Community Foundation	3,172	-	3,172
Men's Mental Health Group - ASDA Foundation	900	-	900
Total Restricted funds	212,115	27,577	239,692
Total expenditure	226,110	70,685	296,795

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**

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

6 Support costs

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Salaries & pensions	25,619	17,538	43,157	46,592
Rent & rates	3,872	4,715	8,587	9,101
Heat & light	419	962	1,381	1,063
Repairs & maintenance	223	150	373	1,637
Insurance	1,745	2,373	4,118	3,127
Telephone	160	633	793	792
Depreciation	598	-	598	250
Professional fees	2,160	2,000	4,160	2,827
Stationery	40	-	40	360
Software licence	675	-	675	615
Hospitality	543	-	543	-
Sundry	116	1	117	551
Website	492	-	492	144
Bank fees	437	179	616	626
Governance costs (Note 7)	1,826	4,174	6,000	3,000
	38,925	32,725	71,650	70,685

Of the £71,650 expended in 2024, (2023: £70,685), £32,725 related to restricted funds (2023: £27,577) and £38,925 to unrestricted funds (2023: £43,108).

7 Governance costs

	Unrestricted funds £	Restricted Funds £	Total funds 2024 £	Total funds 2023 £
Professional fees – audit	1,826	1,174	3,000	3,000
Legal costs re Resolve	-	3,000	3,000	-
	1,826	4,174	6,000	3,000

Of the £6,000 expended in 2024, (2023: £3,000), £4,174 related to restricted funds (2023: £1,361) and £1,826 to unrestricted funds (2023: £1,639).

Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)

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

8 Net income/(expenditure) for the year

	2024	2023
	£	£
This is stated after charging:		
Depreciation	12,294	14,892
Operating lease - rental charges	8,587	8,837
Fees payable to company auditor - audit of the accounts	3,000	3,000

9 Staff costs and emoluments

	2024	2023
	£	£
Wages and salaries	113,348	108,901
Social security costs	5,057	5,337
Pension costs	2,551	2,437
Movement on holiday pay accrual	(462)	152
	120,494	116,827

Key management compensation

	2024	2023
	£	£
Key management compensation	79,331	85,240

	2024	2023
	Number	Number
The number of persons employed by the company during the year was:		
Direct, support and governance	6	5

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

The pension amounts recognised as an expense in the year were £2,551 (2023: £2,437) in respect of its own contribution.

10 Trustees' Remuneration and Benefits

There was no trustees' remuneration or other benefits for the year ended 31 March 2024 (2023: £nil). No trustee received payment for professional or other services supplied to the charitable company (2023: nil)

Trustees' expenses

There were no trustees' expenses reimbursed for the year ended 31 March 2024 (2023: £nil).

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**

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

11 Taxation

The company is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

12 Tangible fixed assets

	Land & buildings	Equipment	Total
	£	£	£
Cost			
At 1 April 2023	230,169	29,669	259,838
Additions	-	7,374	7,374
Disposals	-	(130)	(130)
At 31 March 2024	230,169	36,913	267,082
Accumulated depreciation			
At 1 April 2023	36,084	27,264	63,348
Disposals	-	(130)	(130)
Charge for the year	9,021	3,273	12,294
At 31 March 2024	45,105	30,407	75,512
Net book amount			
At 31 March 2024	185,064	6,506	191,570
At 31 March 2023	194,085	2,405	196,490

A Deed of Mortgage and Charge is registered against the community gym and bicycle workshop modular buildings at 31 Kingswood Street completed in July 2019, in favour of TEO, who funded the premises under the Urban Villages Development Fund at a cost of £225,527. Subject to there being no breach of the project funding agreement, the property will be released to the charitable company on 13 February 2029.

13 Debtors

	2024	2023
	£	£
Grants & donations receivable	23,191	16,793
Contract income	-	8,500
Prepayments and accrued income	1,571	250
	24,762	25,543

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2024****14 Creditors: amounts falling due within one year**

	2024	2023
	£	£
Accruals and deferred income	36,259	17,484
Other creditors	2,145	2,224
	38,404	19,708

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**

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

15 Restricted income funds

Year ended 31 March 2024	Balance at 1 April 2023	Incoming resources	Outgoing resources	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Tullycarnet Community Regeneration Project - DfC	1,676	60,423	(56,364)	(5,548)	187
Diamond Project – BCC Capacity	-	44,634	(37,361)	(6,483)	790
Pathways Programme - PHA	(90)	15,780	(15,780)	90	-
Cultural Confidence in Young People – TEO Good Relations	-	34,135	(34,868)	733	-
EastSide Voices - TEO Urban Villages	536	-	-	(536)	-
Community Safety - NIHE	1,929	11,519	(12,231)	391	1,608
<i>Diamond Health Hub</i>					
Diamond Health Hub - TEO Urban Villages	(69)	13,329	(13,329)	69	-
Future Innovators – Co-operation Ireland	-	7,082	(1,883)	-	5,199
Gym & bike shed – TEO Urban Villages	189,443	-	(9,021)	-	180,422
East Belfast Cultural Confidence & Tolerance - BCC	-	38,300	(38,034)	-	266
King’s Coronation – The National Lottery Awards for All	-	8,420	(8,049)	(371)	-
Core funding - Halifax Foundation for NI	-	4,500	(4,509)	9	-
Good Relations & Cultural ID - LCCC	-	1,304	(1,304)	-	-
Christmas & Knocknagoney Get Fit - NIHE	-	4,155	(4,155)	-	-
Knocknagoney Christmas - BCC	-	1,425	(1,423)	(2)	-
Knocknagoney Christmas - Habinteg Housing Association (Ulster)	-	610	(610)	-	-
Future-proofing - TNL Community Fund	(370)	-	-	370	-
Learning Through the Divide - TEO Good Relations	(72)	-	(325)	397	-
Resolve - International Committee of The Red Cross, NIHE	3,877	-	(3,000)	(877)	-
At 31 March 2024	196,860	245,616	(242,246)	(11,758)	188,472

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2024****15 Restricted income funds continued**

Of the total restricted funds at 31 March 2024 of £188,472, £185,621 represents the net book value of buildings and equipment funded by TEO Urban Villages and other funders and included in Fixed Assets.

The Trustees' Report describes in full the aims and uses of restricted funds.

DfC – Tullycarnet Community Regeneration Project

£2,800 core costs, originally allocated to unrestricted funds in year ended 31 March 2024, have been transferred to restricted funds in line with the restricted budget set by the funder. In addition, there was £2,748 extra funding received over the two years to 31 March 2024 to help with rising overhead costs and it too has now been transferred to unrestricted funds.

BCC Capacity – Diamond Project

£5,983 core costs, originally allocated to unrestricted funds in year ended 31 March 2024, have now transferred to restricted funds in line with the restricted budget set by the funder. In addition, there was £500 extra funding received to help with rising overhead costs.

TEO Urban Villages – Eastside Voices

The £536 surplus on this completed programme has been transferred to TEO's Cultural Confidence in Young People programme.

The National Lottery Awards for All – King's Coronation

The £371 surplus on this completed programme has been transferred to cover the deficit on TNL's Future-proofing programme.

International Committee of the Red Cross – Resolve

After meeting the legal costs of separating Resolve from Charter NI, the £877 surplus which remained has been transferred in accordance with the funder's wishes, to unrestricted reserves.

Some small restricted deficits have been met from unrestricted funds eg £397 TEO's Learning through the Divide, £391 NIHE's Community Safety.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**
Notes to the financial statements for the year ended 31 March 2024
15 Restricted income funds continued

Year ended 31 March 2023	Balance at 1 April 2022	Incoming resources	Outgoing resources	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Tullycarnet Community Regeneration Project - DfC	(313)	65,689	(60,900)	(2,800)	1,676
Individual Carer Advice Network – Active Communities Network	-	42,509	(28,458)	(14,051)	-
Diamond Project - BCC Capacity	-	28,195	(27,319)	(876)	-
Pathways Programme - PHA	(120)	15,690	(15,660)	-	(90)
EastSide Voices - TEO Urban Villages	3,182	(2,019)	(627)	-	536
Community Safety - NIHE	-	12,750	(10,821)	-	1,929
<i>Diamond Health Hub</i>					
Diamond Health Hub - TEO Urban Villages	-	12,526	(12,595)	-	(69)
Gym & bike shed - TEO Urban Villages	202,339	-	(12,896)	-	189,443
Summer Cultural Fest - BCC	-	22,714	(22,770)	56	-
TWN Tampon Tax – Connecting Women in Community	-	8,939	(8,939)	-	-
East Belfast Hardship Fund - EBCDA	-	7,000	(7,000)	-	-
Platinum Jubilee – Arts Council of NI/TNL Good Causes	-	6,335	(6,135)	(200)	-
Core funding - Halifax Foundation for NI	5,400	-	(5,400)	-	-
Good Relations & Cultural ID - LCCC	-	1,987	(1,987)	-	-
Diamond Christmas - NIHE	-	1,620	(1,620)	-	-
Knocknagoney Christmas - BCC	-	1,917	(1,917)	-	-
Diamond Christmas - Habinteg Housing Association (Ulster)	-	650	(650)	-	-
Halloween, Christmas & Remembrance Service - Ballymac Friendship Club	-	1,750	(1,750)	-	-
Future-proofing - TNL Community Fund	7,260	-	(7,630)	-	(370)
Learning Through the Divide – TEO Good Relations	474	-	(546)	-	(72)
Resolve - International Committee of The Red Cross	3,877	-	-	-	3,877
Queen’s Tea Party Clara Street - The Community Foundation	-	1,687	(1,687)	-	-
Queen’s Tea Party Diamond - The Community Foundation	-	1,485	(1,485)	-	-
Mens Mental Health Group - ASDA Foundation	-	900	(900)	-	-
Cultural Leadership - BCC	-	50	-	(50)	-
At 31 March 2023	222,099	232,374	(239,692)	(17,921)	196,860

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2024****15 Restricted income funds continued**

Of the total restricted funds at 31 March 2023 of £196,860, £190,385 represents the net book value of buildings and equipment funded by TEO Urban Villages and other funders and included in Fixed Assets.

The Trustees' Report describes in full the aims and uses of restricted funds.

DfC – Tullycarnet Community Regeneration Project

£2,800 core costs, originally allocated to unrestricted funds, have been transferred to restricted funds in line with the restricted budget set by the funder.

Active Communities Network – Individual Carer Advice Network

The £14,051 transfer is made up of £4,054 core costs, originally allocated to unrestricted funds, now transferred to restricted funds, and £9,997 fee for services provided, both in line with the restricted budget set by the funder.

BCC Capacity – Diamond Project

The £876 transfer is made up of £2,600 core costs, originally allocated to unrestricted funds, now transferred to restricted funds in line with the restricted budget set by the funder, less an overall deficit on the restricted fund of £1,724.

Arts Council of NI/TNL Good Causes

£200 core costs, originally allocated to unrestricted funds, have been transferred to restricted funds in line with the restricted budget set by the funder.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**

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

16 Unrestricted income funds

Year ended 31 March 2024	Balance at 1 April 2023 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2024 £
General funds, including reserves	54,484	19,615	(46,638)	11,758	39,219
Designated funds:					
Diamond Project	19,549	6,969	(1,996)	-	24,522
East Belfast Loyalist Conflict Museum	22,506	-	(3,741)	-	18,765
Total unrestricted funds	96,539	26,584	(52,375)	11,758	82,506

Designated funds of £43,287 (2023: £42,055) relate to unrestricted funds set aside by the trustees for use as indicated above.

Year ended 31 March 2023	Balance at 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2023 £
General funds, including reserves	37,965	81,341	(57,103)	(7,719)	54,484
Designated funds:					
Diamond Project	16,415	-	-	3,134	19,549
East Belfast Loyalist Conflict Museum	-	-	-	22,506	22,506
Total unrestricted funds	54,380	81,341	(57,103)	17,921	96,539

17 Analysis of total net assets between funds

Year ended 31 March 2024	Unrestricted £	Restricted £	Total 2024 £
Tangible fixed assets	5,949	185,621	191,570
Net current assets	76,557	2,851	79,408
Total funds	82,506	188,472	270,978

Year ended 31 March 2023	Unrestricted £	Restricted £	Total 2023 £
Tangible fixed assets	6,105	190,385	196,490
Net current assets	90,434	6,475	96,909
Total funds	96,539	196,860	293,399

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2024****18 Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2024	2023
	£	£
Net income/(expenditure) for the year	(22,421)	16,920
Add back depreciation charge	12,294	14,892
Add back loss on disposal	-	1,033
(Increase)/Decrease in debtors	781	7,829
Increase/(decrease) in creditors	18,696	(18,257)
Net cash flow from operating activities	9,350	22,417

The charitable company has no overdrafts, loans or finance lease obligations.

19 Contingent Liabilities

A contingent liability exists to repay a portion of any grants received should certain conditions not be fulfilled by the charitable company.

20 FRC Ethical Standard - Provisions Available for Small Entities

In common with many other organisations of our size and nature we use our auditors to assist with the preparation of the financial statements.

21 Company status

The charity is a company limited by guarantee incorporated in the UK and registered in Northern Ireland and governed by a Memorandum and Articles of Association. The charity does not have share capital. The liability of each member is limited to an amount not exceeding £1 in the event of a winding up. The charity's registered office is given in the Reference and Administrative Details section of the Trustees' Report.

22 Ultimate controlling party

The Board of Trustees is the ultimate controlling party.

23 Related party transactions

Charter NI employs as its Operations Manager, Mrs Caroline Birch, the wife of one of its trustees. In the year to 31 March 2024 her gross taxable salary was £34,333 (2023: £38,674) and employer's National Insurance contributions were £3,483 (2023: £4,325). Charter NI also contributed £843 (2023: £946) pension contributions.

In year ended 31 March 2023, Caroline delivered professional workshop and residential facilitation services to a Charter NI programme through her business, outside of her employee role in Charter NI. She was paid £1,590 which was fully funded by restricted funds.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2024****24 Financial and Capital Commitments**

The company has annual rent commitments as follows:

	2024	2023
	£	£
Within one year	4,418	4,418
Within two and five years	-	-
	4,418	4,418

The company has no capital commitments at 31 March 2024 or 31 March 2023.

C.H.A.R.T.E.R for Northern Ireland

Northern Ireland - Charity number 105834

Annual report

C.H.A.R.T.E.R. FOR NORTHERN IRELAND

Communities Having a Response Towards Economic Regeneration

(A company limited by guarantee)

1

Trustees' report (including Directors' Report) for the year ended 31 March 2024

The trustees, who are also directors of the charitable company for the purposes of company law, have pleasure in presenting their Trustees' Report and the audited Financial Statements for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1 January 2019 (Charities SORP 2019 (FRS 102)), in preparing the trustees' report and financial statements of the charitable company which are also prepared to meet the requirements for a directors' report and accounts for company and charity law purposes. The Statement of Financial Activities (SOFA) shows the gross income from all sources.

Chairperson's report

I would like to take the opportunity to acknowledge the Staff and Management for their determination, dedication and commitment to our organization. As a voluntary board we are aware of the current difficulties around the community voluntary sector with regards to long term sustainability of projects year on year. With that said I would like to thank our funders who constantly support our staff and the development of our organisation by providing us with the financial support for community programmes, and in turn allow us to support our community groups and local residents.

Many concerns have been raised regarding hardships facing many of our pensioners in our communities in relation to the latest cuts/changes to the fuel grants and pension payments. Cost of living is a constant worry for many in our local communities. Charter NI staff continue to be in the forefront of delivering support in inner East Belfast and Outer East Belfast, ensuring that those living in high areas of deprivation are the forefront of our programmes and activities.

This year has seen issues arise within communities regarding the cost of living crisis and our Staff worked closely with Belfast City Council and Hanwood Trust for food vouchers for those families who came forward for support in the Ormiston Council area. Staff also distributed to those families who needed support at Christmas through the Cash for Kids Project. I would like to commend the staff who took part in these initiatives and for the many hours that they put in to ensure that the communities they work in daily, were fully supported.

I take this opportunity to thank everyone that makes a difference at Charter NI each day, and look forward to next year, when it is hoped that new opportunities will arise from the SEUPB Peace Plus programmes. Until then we will continue to support the Management Committee, staff and the volunteers that support their communities daily.

The board continue to recognise there is a need to develop greater community leadership and a need for capacity building to happen at a grass roots level, and we are delighted that our staff have now taken up extra training and education programmes to enhance their own knowledge and skills. This has resulted in two staff joining the Community Development degree in Ulster University. Staff development is very important for our organisation moving forward in the future and is something that, as chairman of Charter NI, I totally support.



Albert Hewitt
C.H.A.R.T.E.R. for Northern Ireland
Chairperson

C.H.A.R.T.E.R. FOR NORTHERN IRELAND

Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)

Trustees' report (including Directors' Report) for the year ended 31 March 2024

Objectives and Activities

Purposes and Objectives

C.H.A.R.T.E.R. for Northern Ireland (hereinafter Charter NI) Mission Statement is: *To enable, equip and empower communities to benefit from social and economic regeneration.*

Our Mission Statement recognises that when local community representatives and groups want to develop their communities they need to be enabled to do so by building their own capacity. Our choice of words reflects a commitment to helping people through providing support that allows them to articulate their own needs and shape their future at local, regional and international level. The support which Charter NI has provided and continues to provide is supported by local people with a thirst to improve themselves and their communities in which they live.

It is this with this support that we have the confidence in the strategic direction of Charter NI and which sets us apart from other initiatives. Our support mechanisms consist of not just financial support, but support that is driven by a community development ethos of supporting local people to build their capacity to regenerate their own areas, through education & training initiatives.

The people in our communities are people of ability and aspiration, who need a blend of support to enable them to lift themselves from low-level Noble categories into thriving, economically active, healthy and developing communities which work at a local level with statutory agencies.

Charter NI's vision as laid out in our Strategic Plan 2023-2026 is to play a leading part in the community regeneration of East Belfast & North Down, to see it develop into a safe, settled, prosperous place, that is stable and resilient, at ease with itself and its neighbours, culturally confident, tolerant and welcoming to others. The vision will be delivered in the following six strategic areas:

- Community and Cultural Confidence;
- Arts;
- Regeneration and Relationships;
- Training;
- Education, Employment and Engagement; and
- Resources and Restructuring.

The programmes that Charter NI's operational staff deliver, and will tender for in the future, all fit into one or more of these six strategic aims.

C.H.A.R.T.E.R. FOR NORTHERN IRELAND

Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)

Trustees' report (including Directors' Report) for the year ended 31 March 2024

Achievements and Performance

1. Tullycarnet Community Regeneration Project

Start date: 1st April 2016

End date: 31st March 2026

Funded by: Department for Communities

Partnership: Charter NI – Lead

Aims:

- To work with 13-25 year-olds in Tullycarnet area.
- Provide access to programmes on suicide awareness, drug / alcohol awareness and health.
- Signpost to Charter NI Training programmes and provide access to volunteering.
- Support community groups in the area.
- Establish information sharing in the community via a quarterly newsletter and social media.
- Maintain relationships with local schools and other service providers.

Objectives and Targets:

Building a confident community and encouraging local groups and individuals to participate in capacity building activities.
Encouraging and facilitating young people to participate in community relations projects.

- During this period over 40 young people participated in community relations projects.
- Over 1,000 people participated in community bonding projects.
- During this period an average of 44 young people a week engaged in youth focused activities.

Improving connections between Tullycarnet, wider East Belfast and beyond.

Providing opportunities for Tullycarnet to develop links and partnerships with other communities

- Many people volunteered for community development activities.

Building a confident community.

Supporting and encouraging young people and local groups to participate in community development activities and capacity building programmes.

Sharing information about opportunities and events through the community website and social media.

Contributing towards a wide range of community services and initiatives for and with children, adults and senior citizens.

Improving educational outcomes for children and young people in the Neighbourhood Renewal Area.

- During the year we provided strategic direction, financial management and governance support to 9 community/voluntary sector groups.
- In partnership with Dundonald High School we set up a GCSE support group with external trainers providing tailored support programmes for 40 young people from the Greater Tullycarnet Area.

Supporting access to educational and development opportunities for all sections of the local community.

- 84 young people benefitted directly from the project, through participation within the Charter Youth Group/TP youth project and other initiatives.

Trustees' report (including Directors' Report) for the year ended 31 March 2024

1. Tullycarnet Community Regeneration Project - continued

- Many young people have benefitted through participation in programmes run by the Tullycarnet Football Team, Tullycarnet Boxing Club and The Tullycarnet Dancers.

Charter NI continues to collaborate with the Education Authority Youth Service and other youth providers on the provision of outreach youth services and other programmes.

We are particularly looking forward to 2025 as new youth workers have commenced work in the area. We have already started planning for new support programmes.

2. Diamond Project

Start date: 1st April 2016

End date: 31st March 2024

Funded by: Belfast City Council

Partnership: Charter NI Lead

Outputs:

Resident forum (18 residents)

- A large number of residents from the local area informed about projects, events and also training, employment and volunteering opportunities. This will boost community confidence and build self-esteem of local residents to engage in community development opportunities in their immediate area. Also, the forum will be attending various meetings and training opportunities across east Belfast and city wide. 100+ meetings in total.

Community news and information

- A community news sheet will provide information to the community on a quarterly basis. Information provided will be relevant phone numbers, community events and training opportunities. Five information leaflets to be given out to every household in the Diamond area (500+homes).

Inter-agency resident led meetings (4 meetings per annum)

- Four interagency meetings with relevant stakeholders on a quarterly basis. These meetings will involve housing providers, police, youth and community workers, local churches and information groups. The meetings will be based on information sharing and better joined up approaches to tackling specific issues in the local area. Four well attended inter agency meetings addressing specific issues in the local area.

Cross-community women's and younger people's group (20 women / weekly sessions)

- The residents meet with Short Strand women's group every Tuesday night. During these sessions they have completed a number of training workshops around women's rights, capacity building, community development processes and Good Relations projects, including arts & crafts.

Summer community festival & bonfire beacon

- 200 people attending community family fun day.

Halloween festival

Remembrance event

- 4-day long reflection and remembrance event for 150 people.

Christmas children's party

- Santa's grotto event for 150 young people and their families.

Pensioners' Christmas Lunch

- 45 pensioners receiving a Christmas lunch and a visit from Santa.

Trustees' report (including Directors' Report) for the year ended 31 March 2024

2. Diamond Project - continued

The Community Regeneration Officer (CRO) has also been on the ground constantly and gained approximately £7,000 of cost-of-living support in partnership with EBCDA and BCC. This provided gas and electricity and door to door support for the vulnerable and those who were highly deprived. The CRO is still part of the East Belfast Coronavirus Community Support Group.

Objectives:

- Engage every street in the Diamond project area.
- Identify issues on a street by street basis.
- Recruit new volunteers.
- Create a safe space for local residents to discuss and address their issues and solve local problems.
- Provide programmes and activities for local people to help improve their health and well-being.
- Encourage young people to get involved in the local community and attend programmes and activities in the community hub.
- Develop opportunities for local residents to engage with and be part of the local community.

3. Pathways Programme

Start date: 1st April 2016

End date: 31st March 2025

Contracted with: Public Health Agency

Partnership: Charter NI Lead; Partners: Alternatives Restorative Justice & East Belfast Mission

Aim:

Charter NI was to provide and signpost services in a community setting where the client group feel at ease and confidentiality is secured. Charter NI operates in an environment created and managed by ex-prisoners and family members, so increasing the empathy with the client group, which in turn reduces the stigmatisation and sense of isolation. Through this approach Charter NI aims to improve information for the client and service provider and begin to collectively address the needs of this client group. Charter NI aims to assist through partnership working with the other groups and organisations involved in this project to help ex-prisoners and their families be independent and to live a better quality of life, improve health and emotional well-being for ex-prisoners and their families through counselling and alternative therapies.

Objectives:

- Provide counselling service to ex-prisoners and their families.
- Provide a range of alternative therapies to ex-prisoners and their families.
- Raise awareness and inform potential clients about the service.

Trustees' report (including Directors' Report) for the year ended 31 March 2024

3. Pathways Programme continued

Target Groups:

- Men;
- Women;
- Young People;
- Ex-prisoners;
- Senior citizens; and
- Unemployed

Charter NI are a key provider of services to ex-prisoners and they have formed a partnership along with the Belfast Health and Social Care Trust, East Belfast Alternatives and East Belfast Mission.

The programme provided professional confidential community-based counselling sessions with a wraparound complimentary service which comprises alternative therapies helping clients to enjoy better health and a more vital life, encouraging the client to feel comfortable and the motivation to utilise counselling services. The project acted as a referral to the Belfast Health and Social Services Trust. The service will be delivered in a community setting therefore increasing accessibility to those ex-prisoners and their families who may feel stigmatised or have perceptions around accessing mainstream services or those provided by larger organisations. The programme was closely monitored to get a better understanding of the key issues for the client group, the service providers and the extent of the problem.

Outputs:

- Number of people counselled 52.
- Number of counselling sessions 422.
- Number of people having alternative therapies 20.
- Number of therapies 20.
- 4 information sessions given.

4. Cultural Confidence in Young People

Start Date: 1st April 2023

End date: 31st March 2024

Funded By: TEO Good Relations

Partnership: Charter NI – Lead Partner, with Short Strand Partnership

Young Peoples' Programme 12-16 year olds who would not normally engage outside of this programme as this was a cross community project between Short Strand and Inner East Belfast. This ensured that there was a fair engagement of 15 from CNR backgrounds and 15 from PUL backgrounds.

Trustees' report (including Directors' Report) for the year ended 31 March 2024

4. Cultural Confidence in Young People continued

- 30 Young people recruited 10 from PUL background and 10 from CNR background in partnership between Charter NI and Short Strand Doyle Youth Club.
- 2 delivery and planning sessions completed in both areas (Lord Street and Short Strand) to increase trust and confidence.
- 12 (3hr) workshops delivered as follows:
 - Culture & Diversity
 - Bullying & Cyber-bullying
 - Sectarianism & Racism
 - Stereotypes & Symbolism
 - History of the Crumlin Road Gaol
 - History of Dublin Graveyards , Croke Park, Peace walls in Londonderry, Stormont Estate
 - Paramilitaries and Communities – Short Strand Community Centre
 - Workshop on Civic Leadership and Responsibility at Short Strand Community Centre.
 - Planning and catch up with new member facilitator discussing trip to Dublin and participation in workshops, ice breaker activities included, cooking programme with Short Strand Partnerships, leadership skills workshop and meeting with TEO staff for feedback and evaluation
 - These workshops helped the young people who registered to expand their capacity and knowledge in a number of various ways, all workshops were delivered by qualified facilitators and provided a wide range of learning outcomes.
- 6 Educational Visits completed, as stated above.
- 10 Activities completed for team building and shared space facilitates.
The young people always enjoy team building activities and we use these as rewards as well for attendance and completing the workshops, these activities help to increase confidence and participation.
- 30 Young people completing the programme.
We ended this programme with a cultural celebration at the Crumlin Road Goal in which local politicians attended, the young people were presented with certificates and empowerment boxes.

5. Community Safety Programme, Tullycarnet

Start date: 1st August 2022

End date: 31st March 2024

Funded by: NIHE

Community Safety awareness programme for young people and NIHE residents from Tullycarnet Area, working on the following objectives:

- Building Community Confidence;
- Ensuring local solutions;
- Tackling anti-social behaviours;
- Tackling Crime;
- Tackling fear of Crime; and
- Working together for a safer community.

This programme is also supported by the Belfast City Council Anti-Social Behaviour team and the Community PSNI officers.

Trustees' report (including Directors' Report) for the year ended 31 March 2024

5. Community Safety Programme, Tullycarnet

The following support was provided:

- Safer Bonfires in partnership with DFI, PSNI and NIHE staff;
- Social Supermarket support for tenants in November 2023 – February 2024;
- Developed support for Mens Mental Health on a weekly basis;
- Drug and Alcohol training and support;
- Anti social behaviour around peoples properties;
- Community Safety event in December 2023;
- Help with DFI support around Street Lighting in October 2023;
- Attending meetings with NIHE on a 10 year plan for the area, with Deloitte; and
- Meeting each quarter with the statutory agencies in the area for potential redevelopment and other issues that may arise.

6. Diamond Health Hub

Start date: 1st April 2019

End date: 31st March 2024

Funded by: TEO Urban Villages

Partnership: Charter NI – Lead

Aims:

- Improve relationships between and within communities
- Increase sense of community belong.
- Increase use of shared spaces.
- Provide confident and enterprising community.

Trustees' report (including Directors' Report) for the year ended 31 March 2024

6. Diamond Health Hub continued

Project Outcomes:

- Health & well-being programmes delivered to improve well-being.
- Improved relationships with statutory partners through regular meetings.
- Improved sense of well-being for residents.
- Improved access to services and advice through local surgeries.
- Better support for ethnic minorities and integration within the local community
- Increased opportunities through volunteering opportunities.
- To develop a fully-functioning community hub that can be used by local residents, partners and the wider community to improve health and well-being and address issues at a local level.
- Groups involved in weekly activity at Diamond Health Hub: 353 sessions.
- 72 Participants involved in Health activities on a weekly basis.
- Develop participation and increase relationships with other Urban Village Areas.

7. East Belfast Cultural Confidence and Tolerance Summer Diversionary Programme

Start date: July 2023

End date: September 2023

Funded by: Belfast City Council

Our programme of activity included festivals for Inner and Outer East Belfast areas which aimed to enhance and compliment the cultural celebrations in the lead up to the Twelfth of July by positively promoting heritage, educating on broader cultural contexts, and showcasing locals' artistry in the development of new creative work. These events aimed to link Outer East Belfast into Inner East Belfast using diversionary activities focusing on Bands, Bonfires, Historical Talks, Safer Community partnerships and Community Celebrations that engaged with approximately 2,000 people.

Other activities included workshops focusing on creativity, bands & policing. The programme that we delivered was aiming to guide and mentor young people to choose a more positive way to express their culture, taking on board their views on their culture attitudes, stereotyping and awareness of what positive culture and other cultures are. Events to compliment this also included site visits to those traditional bonfires across Belfast that are kept tidy and those that use beacons instead.

Trustees' report (including Directors' Report) for the year ended 31 March 2024

8. Cultural Programmes - Beacon Management and Cultural Celebrations

Start Date: 1st June 2023

End Date: 31st August 2023

Contracted with: Belfast City Council and Building Communities Network

Cultural celebrations throughout Inner East Belfast and Tullycarnet area, during the summer months to help support young people in regards to celebrating with a beacon instead of traditional bonfires. These programmes also increased confidence and collaborative working with young people and statutory agencies over the summer months.

9. King's Coronation Small Grants Programme

Start Date: May 2023

End Date: 31st March 2024

Funded by: The National Lottery Awards for All

This funding was awarded to events and activities planned and delivered by the local East Belfast Community to celebrate the coronation of King Charles. Events and activities planned were a community fun day, arts and crafts, and an older peoples' tea dance. These events were attended by approx 350 people.

10. Core Funding Support

Start date: 1st April 2023

End date: 30th November 2023

Funded by: Halifax Foundation for NI

To develop future opportunities within the organisation and promote staff development in the finance and administration department.

11. Small Grants

There are many small funders within Charter NI projects which compliment the bigger projects stated above. Examples of these successful smaller projects are:

Lisburn Castlereagh City Council - Good Relations and Cultural Identity - cultural programmes, workshops, and community arts projects with Longstone Residents Association in the Ballybeen area.

NIHE Cohesion - Christmas programme and Knockagoney Get Fit project working to build healthy activities in the Knockagoney area as a starter programme.

Staff development

The charitable company's most important resource is its people, their knowledge and experience are crucial in meeting our charitable objectives. Retention of key staff is critical and we have invested increasingly in employment training and development.

Our Volunteers

It is vital that volunteering is recognised as a fundamental part of any community development framework and as a strategically important element of it. There is an inextricable link between volunteering as a multifaceted activity and community development as a process. Volunteering happens in many different forms and can be carried out on a continuum of informality to formality. Both are equally valuable and contribute in a myriad of ways to building communities where people can feel happy, safe and fulfilled. We in Charter NI will continue to facilitate this process with the grassroots communities that we work with.

Trustees' report (including Directors' Report) for the year ended 31 March 2024

Environmental and health and safety

The charitable company recognises its responsibility to carry out its charitable operations whilst minimising environmental impacts. The trustees' continued aim is to comply with all applicable environmental legislation, prevent pollution and reduce waste wherever possible.

The company is committed to achieving the highest practicable standards in health and safety management and strives to make its office and all sites safe environments for employees and visitors alike.

Financial Review

The financial statements deal with all the income and expenditure of the charitable company, as well as its financial position at the year end. The results for the year and the financial position were considered satisfactory by the trustees.

The company returned net outgoing resources for the year of £22,421 (2023: net incoming resources of £16,920) split restricted deficit £8,388/ unrestricted deficit £14,033, which reflected the completion of a number of projects during the year.

All monies received supported key objectives of the charitable company, funding charitable activity costs and support costs, as well as capital expenditure.

At 31 March 2024, total funds were £270,978 (2023: £293,399), a decrease of £22,421 from the previous year, with a decrease of £14,033 in unrestricted funds.

Unrestricted funds at 31 March 2024 were £82,506 (2023: £96,539), of which £43,287 were designated for specific uses (2023: £42,055) and £5,949 (2023: £6,105) would only be realisable through the disposal of fixed assets.

The organisation continues to work tirelessly to secure income from various sources to finance its ongoing activities with its key stakeholders. The main source of funding are grants received from various bodies as disclosed in note 3 in the financial statements.

Risk management

The charity's operations expose it to a variety of financial risks that include the effects of changes in liquidity risk and restricted funding cash flow risk. The charitable company has in place a risk management programme that seeks to reduce the adverse effects on the financial performance of the company by monitoring levels of cash and maintaining no debt.

Given the size of the charity, the trustees have delegated the responsibility of monitoring financial risk management to the management group with details of all accounts verified at board meetings. The policies set by the board of directors are implemented by the charity's senior management team.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Trustees' report (including Directors' Report) for the year ended 31 March 2024

Reserves policy

The charity's policy is to build and retain a level of reserves which matches the needs of the organisation both at the current time and in the foreseeable future. The trustees are striving to secure reserves in the future sufficient to meet statutory obligations, committed expenditure, core salaries and running costs for a period equivalent to 6 months annual expenditure. The trustees believe that the period of 6 months is necessary in order that there is continuity of service, and will work towards the implementation of this policy.

The company has developed a plan to establish and maintain this agreed level of reserves. The company will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

Free reserves are those unrestricted reserves not designated for, nor invested in fixed assets, which are available for general use and which can be designated for future developments. At 31 March 2024 their level was £33,270 (2023: £48,379), which would cover almost 4 months core salaries and running costs, whilst the redundancy pay reserve plus 6 months core salaries and running costs would approximately equate to £70,000.

Public benefit

The trustees believe that the organisation provides a public benefit in a number of ways and most obviously through its efforts to promote community development and the advancement of reconciliation as well as conflict resolution. This is achieved by undertaking a range of projects to support reconciliation and promote community cohesion.

The trustees are fully aware of the guidelines from the Charity Commission for Northern Ireland to comply with the Charities Act, and believe they are operating entirely within those guidelines.

Plans for the future

Charter NI's origins and focus to date reflects the challenges facing the communities it represents. Many of these challenges are clearly evident and well documented and reflect deep seated structural problems including high levels of multiple deprivation, low levels of educational achievement, community divisions and safety issues, limited community confidence and engagement, drug and alcohol abuse, with a poor physical infrastructure and environment.

Combined, these issues have led the communities and the areas to be described or categorised as hard to reach and disconnected. Against this backdrop the political situation remains uncertain, with the only certainty being less money for public services and reduced budgets for those engaged in front line community services and greater competition for funding. While not underestimating the challenges, the local communities have much to offer in terms of community pride, a history of voluntary activity and self-help through church and voluntary groups, a rich cultural and industrial tradition and of local business development.

Charter NI's work has reflected the reality of the situation on the ground, while being aware of the potential within the local communities and pro-actively seeking out new opportunities. These will include seeking funding for core staff and sustainable programmes that can build the capacity of local volunteers and groups. Charter NI will continue to seek opportunities that will support the aims of our organization. It is vital that we continue to provide opportunities to enhance the capacity of the communities we serve.

C.H.A.R.T.E.R. FOR NORTHERN IRELAND
Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)

Trustees' report (including Directors' Report) for the year ended 31 March 2024

Reference and Administrative Details

Registered and Principal Office

First Floor
275a Newtownards Road
Belfast
BT4 1AF

Company Registration number

NI054626 (Northern Ireland)

HMRC Charity Registration number

NI00816

Charity Commission for Northern Ireland Registration number

NIC105834

Directors/Trustees and Senior Management

The trustees who served the charity during the year and up to the date of approval were as follows:

Brendan Mackin
Jim Birch
Rev William Shaw
Denis Rowan
Craig Brown
Albert Hewitt (Chairperson)
Peter Bunting

Company secretary

Craig Brown

Senior Management Personnel

Operations Manager – Caroline Birch
General Manager/Head of Finance – Charlene Sheridan

Bankers

First Trust Bank
11 – 15 Donegall Square North
Belfast
BT1 5GB

Independent auditor

CG Taggart Accountancy Services
17 Cypress Crescent
Donaghadee
Co Down
BT21 0QG

Trustees' report (including Directors' Report) for the year ended 31 March 2024

Structure, Governance and Management

Governing document

The charitable company is controlled by its governing document, its Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance of the charity

During the period under review the directors met at least 7 times, usually at bi-monthly intervals. Trustees/directors are appointed by nominations, made in writing by any existing director. At the General Meeting nominated directors are appointed by election. The trustees have overall responsibility for the organisation and for directing the activity, ensuring it is well run and delivering the outcomes for which it has been set up.

The day-to-day management and operation of activities is carried out by staff led by the senior management group comprising Operations Manager Caroline Birch and General Manager/Head of Finance Charlene Sheridan, supported by Company Secretary Craig Brown, and reporting to the board at each meeting.

Related parties

None of the trustees receive remuneration or other benefit from their work with the charitable company.

All Directors and Senior staff complete a conflict of interest register annually in respect of potential transactions between Charter NI and its connected parties.

Pay policy for senior staff

The pay of senior staff is reviewed annually. In view of the nature of the charitable company, the trustees benchmark against pay levels in other community organisations working within the sector.

Risk management

The principles of good governance are embedded within all aspects of Charter NI's operations with management and staff being keenly aware of the Board's responsibility of ensuring that the organisation protects itself from financial exposure and reputational damage. A close working relationship is maintained between the Board and management to ensure that operationally staff are aware of the standards required of them by the Board and that the Board are always in a position to provide guidance and support to management in the discharge of their duties. This two-way relationship is a key feature of Charter NI's governance arrangements and is a key strength of the charitable company.

A conscientious approach to ensuring that contractual project requirements are achieved has been maintained at all times both in the accounting period being reported on and since Charter NI's establishment. All financial commitments are maintained at all times, there are very tight financial controls on expenditure and project staff have been trained and have become experienced in budgetary controls. In both these areas ie project delivery and financial controls management, all staff have established close working relationships with funding organisations to ensure all mandatory standards are consistently achieved. Board representatives also actively engage with funding bodies.

The Board, management and staff are fully aware that the nature of the work in which Charter NI is involved can bring with it a high level of scrutiny to ensure that all activities are fully compliant with funding requirements and, therefore, beyond reproach. The Board of Charter NI is, therefore, greatly reassured of the charitable company's compliance with the highest of standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders' objectives and that funders' audits and vouching of financial expenditure and the statutory audit confirm compliance with both probity and regularity in the use of monies received.

During the accounting period, and since, Charter NI has maintained close working relationships with funding bodies. Charter NI has taken part in verification visits from The Executive Office, SEUPB, International Committee of the Red Cross and Urban Villages. These checks have resulted in a positive track record of the highest professional standards achieved.

Currently Charter NI, and all other organisations in the community and voluntary sector, look forward to the new financial year with considerable uncertainty around government budgets.

Charter NI will continue to look to our successful project track record and proven financial probity as the best means of continuing to achieve the positive impact and benefit to our communities which we have achieved in recent years. The trustees continue to assess the major risks to which the charitable company is exposed, those related to the reputation, operations and finances of the charitable company, and are satisfied that the systems are in place to mitigate any exposure to the major risks.

Trustees' report (including Directors' Report) for the year ended 31 March 2024

Trustees' responsibilities statement

The trustees (who are also the directors of Charter NI for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Statement of disclosure of information to auditors

The trustees at the time when the Trustees' report is approved have confirmed that:

- so far as they are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- they have taken all the steps that ought to have been taken as a director in order to be aware of any information needed by the charitable company's auditor in connection with preparing their report and to establish that the charitable company's auditor is aware of that information.

Independent auditor

The auditor, Grace Taggart of CG Taggart Accountancy Services has indicated her willingness to continue in office and a resolution that she be re-appointed will be proposed at the annual general meeting.

Approved by the board and signed on its behalf:



Albert Hewitt - Chairperson



Craig Brown - Trustee

C.H.A.R.T.E.R for Northern Ireland

Northern Ireland - Charity number 105834

Annual return

Independent auditor's report to the members of C.H.A.R.T.E.R. FOR NORTHERN IRELAND

Opinion

I have audited the financial statements of Charter NI ("the charitable company") for the year ended 31 March 2024 which comprise the Statement of financial activities (incorporating the income and expenditure account), Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charitable company in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities in the circumstances set out in note 20 to the Financial Statements and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the Trustees' Report and Financial Statements, other than the financial statements and my auditor's report thereon. The trustees are responsible for the other information contained within the Trustees' Report and Financial Statements. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Independent auditor's report to the members of C.H.A.R.T.E.R. FOR NORTHERN IRELAND continued

Opinions on other matters prescribed by the Companies Act 2006

In my opinion, based on the work undertaken in the course of the audit:

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

Matters on which I am required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, I have not identified material misstatements in the directors' report.

I have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires me to report to you if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by me; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- I have not received all the information and explanations I require for my audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement set out on page 15, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Independent auditor's report to the members of C.H.A.R.T.E.R. FOR NORTHERN IRELAND continued

Auditor's responsibilities for the audit of the financial statements continued

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

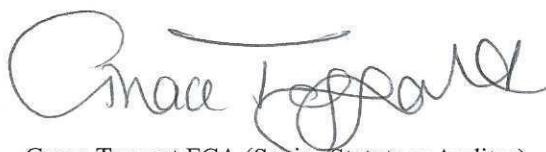
- obtaining an understanding of the significant legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework.
- assessing the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur.
- ensuring competence and capabilities to identify or recognise non-compliance with laws and regulations are maintained.

Because of the inherent limitations of an audit, there is a risk that I will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as I will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk](#). This description forms part of my Auditor's report.

Use of my report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My audit work has been undertaken so that I might state to the charitable company's members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for my audit work, for this report, or for the opinions I have formed.



Grace Taggart FCA (Senior Statutory Auditor)

For and on behalf of CG Taggart Accountancy Services, Statutory Auditor,
17 Cypress Crescent, Donaghadee, Co Down, BT21 0QG

CG Taggart Accountancy Services is eligible to act as an auditor in terms of s1212 of the Companies Act 2006.

12 December 2024

C.H.A.R.T.E.R for Northern Ireland

Northern Ireland - Charity number 105834

Accounts

C.H.A.R.T.E.R. FOR NORTHERN IRELAND
Communities Having a Response Towards Economic
Regeneration
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
-Donations	2	42,608	-	42,608	22,269
-Charitable activities	3	38,733	232,374	271,107	274,397
Total income		81,341	232,374	313,715	296,666
Expenditure on:					
-Charitable activities	5- 7	57,103	239,692	296,795	325,220
Total expenditure		57,103	239,692	296,795	325,220
Net income/(expenditure) for the year	8	24,238	(7,318)	16,920	(28,554)
Transfers between funds		17,921	(17,921)	-	-
Net movement in funds		42,159	(25,239)	16,920	(28,554)
Reconciliation of funds:					
Fund balances brought forward at 1 April		54,380	222,099	276,479	305,033
Fund balances carried forward at 31 March	15 - 17	96,539	196,860	293,399	276,479

The Statement of Financial Activities includes all gains and losses recognised in the year.

All amounts above relate to continuing operations of the charitable company.

The notes form part of these financial statements.

C.H.A.R.T.E.R. FOR NORTHERN IRELAND
Communities Having a Response Towards Economic
Regeneration
(A company limited by guarantee)

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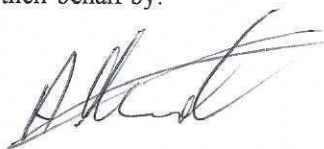
Balance sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	196,490	210,465
Current assets			
Debtors	13	25,543	33,372
Cash at bank and in hand		91,074	70,607
		116,617	103,979
Creditors: amounts falling due within one year	14	(19,708)	(37,965)
Net current assets		96,909	66,014
Total net assets		293,399	276,479
The funds of the charity			
Restricted funds	15	196,860	222,099
Unrestricted funds - general & reserves	16	54,484	37,965
Unrestricted funds - designated	16	42,055	16,415
Total charity funds	17	293,399	276,479

The notes on pages 24 to 41 form part of the financial statements.

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

The financial statements on pages 21 to 41 were approved by the Board of Trustees on 28 November 2023 and were signed on their behalf by:



Albert Hewitt - Chairperson



Craig Brown - Trustee

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Statement of Cash Flows for the year ended 31 March 2023**

	Notes	2023 £	2022 £
Net cash (out)/inflow from operating activities	18	22,417	30,788
Cash flow from investing activities			
Purchase of tangible fixed assets		(1,950)	-
Net cash used in investing activities			-
Net (decrease)/increase in cash and cash equivalents in the year		20,467	30,788
Cash and cash equivalents at the beginning of the year		70,607	39,819
Total cash and cash equivalents at the end of the year		91,074	70,607

C.H.A.R.T.E.R. FOR NORTHERN IRELAND

Communities Having a Response Towards Economic Regeneration (A company limited by guarantee)

Notes to the financial statements for the year ended 31 March 2023

1 Summary of significant accounting policies

The significant principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are set out below. These policies have been consistently applied to all periods presented unless otherwise stated.

Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019) – (Charities SORP 2019 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), applicable charity law, the Companies Act 2006 and UK Generally Accepted Practice.

Charter NI meets the definition of a public benefit entity under FRS 102 and its operations and principal activities are as disclosed in the Trustees' Report.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared on a going concern basis.

Going concern

The charitable company's activities, together with factors likely to affect its future development, performance and position, are continuously reviewed by the trustees. These include the charitable company's cash flow. As a consequence, the trustees believe that the charitable company is well placed to manage business risks successfully despite the current uncertain economic outlook. The charitable company meets its day to day working capital requirements through its cash resources and banking facilities. The trustees are confident that the charitable company will have adequate resources to continue its normal business for the foreseeable future, and accordingly continues to adopt the going concern basis in preparing the annual report and financial statements.

Fund accounting

The charity has various types of fund for which it is responsible and which require specific disclosures. A definition of the various types of funds is as follows:

General funds

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

Designated funds

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

The costs of raising and administering such funds are charged against the specific fund.

Unrestricted funds

Unrestricted funds are amounts which are expendable at the discretion of the trustees in furtherance of the aims of the charity.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2023****1 Summary of significant accounting policies - continued****Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be measured reliably and receipt is considered probable. Income is deferred only when the charity has to fulfil conditions which are not fully within the control of the charity before becoming entitled to it or where the donor/funder has specified that the income is to be expended in a future period.

Resources expended

All expenditure is accounted for on an accruals basis once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to supply them. Support costs are those costs incurred in support of direct expenditure on the objects of the charity and include project management. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The analysis of these costs is included in notes 5 - 7.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred or capitalised as part of the cost of the related asset as appropriate.

Employee benefits

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

Retirement benefits

The company contributes to the NEST pension scheme with contributions charged to the SOFA as they become payable in accordance with the rules of the scheme.

Tangible Fixed Assets

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

Buildings	-	4% straight line
Equipment	-	25% straight line

The carrying value of the tangible fixed assets is reviewed annually for impairment in period to determine if events or changes in circumstances indicate the carrying value may not be recoverable.

Cash at bank and in hand

Cash at bank and in hand includes cash, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2023****1 Summary of significant accounting policies - continued****Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction price and subsequently measured at their settlement value, unless the arrangement constitutes a financing transaction. Financing transactions are initially measured at the present value of the future receipts discounted at a market rate of interest, and are subsequently carried at amortised cost, using the effective interest rate method. Financial assets and liabilities classified as receivable/payable within one year are not amortised.

Leases

Rentals payable under operating leases are charged to expenditure on a straight-line basis over the term of the relevant lease.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Critical accounting judgements and estimation uncertainty

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying the entity's accounting policies - There are no critical judgements in applying the company's accounting policies.

Critical accounting estimates and assumptions - There are no critical accounting estimates and assumptions.

2 Donations

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Non-performance grants	500	-	500	15,369
Gifts	42,108	-	42,108	6,900
	42,608	-	42,608	22,269

Of the £42,608 received in 2023, (2022: £22,269), £nil related to restricted funds (2022: £5,400) and £42,608 to unrestricted funds (2022: £16,869).

Government grants included in Donations amounted to £nil (2022: £9,969).

Gifts include the use of facilities provided by NIHE and valued at £5,050 pa in both years.

Communities Having a Response Towards Economic Regeneration (A company limited by guarantee)

Notes to the financial statements for the year ended 31 March 2023

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Contract income	27,341	58,199	85,540	41,279
Rental income, including room hire	3,943	-	3,943	6,759
Primary purpose trading	3,069	-	3,069	5,202
Grants	4,380	174,175	178,555	221,157
Total income from charitable activities	38,733	232,374	271,107	274,397

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Grants received included in the above are as follows:				
International Committee of Red Cross - Resolve	-	-	-	4,356
Arts Council of NI/TNL Good Causes – Platinum Jubilee	-	6,335	6,335	-
DfC - Tullycarnet Community Regeneration – revenue	-	65,689	65,689	60,861
Co-operation Ireland – Peace IV Open Doors	-	-	-	46,417
TEO – Good Relations & T:BUC - Learning Thru the Divide	-	-	-	33,579
BCC – Capacity Building (Diamond)	-	28,195	28,195	28,600
TWN Tampon Tax – Connecting Women in Community	-	8,939	8,939	-
NIHE – Diamond Christmas	-	1,620	1,620	2,470
NIHE – Community Safety	-	12,750	12,750	10,880
TEO – Urban Villages – EastSide Voices	-	(2,019)	(2,019)	-
TEO – Urban Villages – Diamond Health Club	1,500	12,526	14,026	10,798
LCCC – Good Relations	-	1,987	1,987	3,000
BCC – Summer Cultural Fest	1,875	22,714	24,589	46
BCC – Cultural Leadership	-	50	50	10,035
BCC – Knocknagoney Christmas	-	1,917	1,917	1,155
TNL Community Fund – Future-proofing	-	-	-	7,260
Habinteg Housing Association (Ulster) – Diamond Christmas	-	650	650	-
Falls Community Council – Oral History Project	-	-	-	700
BCC/Albert Street Community Centre	205	-	205	-
Ballymac Friendship – Halloween, Christmas & R’brance	-	1,750	1,750	-
EBCDA – East Belfast Hardship Fund	800	7,000	7,800	-
EBCDA – Take 5	-	-	-	500
EBCDA – Diamond Utility	-	-	-	500
ASDA Foundation – Mens Mental Health Group	-	900	900	-
The Community Foundation – Queen’s Tea Party - Diamond	-	1,485	1,485	-
The Community Foundation – Queen’s Tea Party – Clara St	-	1,687	1,687	-
Total Grants	4,380	174,175	178,555	221,157

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2023****3 Income from charitable activities continued**

Of the £271,107 received in 2023, (2022: £274,397), £232,374 related to restricted funds (2022: £223,379) and £38,733 to unrestricted funds (2022: £51,018).

Government grants included in Income from Charitable Activities amounted to £155,344 (2022: £168,684).

4 Non-Exchange transactions**Volunteers**

The charitable company has benefitted from the contribution of unpaid general volunteers. Their contribution is not accounted for due to the lack of a reliable basis of measurement.

The Diamond Hub

From 30 June 2017 the Diamond Project has been party to a 20-year lease on a community hub building situated at 32 Constance Street, provided by Northern Ireland Housing Executive at a peppercorn rent.

The rateable Net Annual Value of this property is estimated at £5,050pa. This figure represents the estimated amount the charity would pay in the open market for an alternative equivalent facility and therefore the value of the donated facilities. In line with the SORP, £5,050 has therefore been included in Income from Donations and Expenditure on Charitable Activities.

The East Belfast Loyalist Conflict Museum

The East Belfast Loyalist Conflict Museum houses historical artefacts received as donations over the years since its set up in 2009 when the Ulster Defence Association (UDA) was decommissioning.

It was originally created to enable the Loyalist working-class community to reflect on the history of the UDA and the violent conflict of “The Troubles”, but has become of much wider interest with visits from international groups studying conflict resolution.

Visits operate alongside walking tours marking significant points in the UDA’s history.

The museum facility was transferred to Charter NI during the year ended 31 March 2023, to further its aims and objectives, along with a cash balance of £26,470. The latter has been recognised as an unrestricted donation in Charter NI’s accounts. Receipt of the museum itself has not been recognised as income in the accounts in monetary terms, nor as tangible fixed assets.

The fair value of the historical artefacts of the museum and the value of the museum facility to the charity cannot be measured reliably and it would be impractical to attempt to do so.

The costs involved in undertaking a valuation would not be justified by benefits to users of the accounts in terms of better understanding the resources available to Charter NI and/or to Charter NI itself from having this financial information.

The expected economic benefits that flow from the donation are negligible. Small amounts of income derived from walking tours and museum visits are paid to Charter NI who in turn pay the tour guides and Charter NI has taken over the lease for the premises, paying the rent and other utilities associated with the museum.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**
Notes to the financial statements for the year ended 31 March 2023
5 Expenditure on charitable activities by fund type

Year ended 31 March 2023	Activities undertaken directly £	Support costs £	Total costs 2023 £
Unrestricted funds			
General fund	13,995	43,108	57,103
Total Unrestricted funds	13,995	43,108	57,103
Restricted funds			
Arts Council of NI/TNL Good Causes – Platinum Jubilee	6,135	-	6,135
DfC - Tullycarnet Community Regeneration - revenue	45,725	14,858	60,583
DfC - Tullycarnet Community Regeneration - capital	317	-	317
Active Communities Network – Individual Carer Advice Network	28,458	-	28,458
TEO – Good Relations – Learning Through the Divide	324	222	546
BCC – Capacity Building (Diamond)	24,189	3,130	27,319
TWN Tampon Tax – Connecting Women in Community	6,964	1,975	8,939
NIHE – Diamond Christmas	1,620	-	1,620
NIHE – Community Safety	9,438	1,383	10,821
PHA – Pathways to Mental Health	15,660	-	15,660
TEO – Urban Villages – EastSide Voices	618	9	627
TEO – Urban Villages - capital	12,896	-	12,896
TEO – Urban Villages – Diamond Health Club	11,995	600	12,595
LCCC – Good Relations	1,987	-	1,987
BCC – Summer Cultural Fest	22,770	-	22,770
BCC – Knocknagoney Christmas	1,917	-	1,917
Halifax Foundation for NI	-	5,400	5,400
TNL Community Fund – Future-proofing	7,630	-	7,630
Habinteg Housing Association (Ulster) – Christmas - Diamond	650	-	650
Ballymac Friendship Club – Halloween, Christmas & Remembrance Service	1,750	-	1,750
EBCDA – East Belfast Hardship Fund	7,000	-	7,000
ASDA Foundation – Mens Mental Health Group	900	-	900
The Community Foundation – Queen’s Tea Party - Diamond	1,485	-	1,485
The Community Foundation – Queen’s Tea Party – Clara Street	1,687	-	1,687
Total Restricted funds	212,115	27,577	239,692
Total expenditure	226,110	70,685	296,795

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**
Notes to the financial statements for the year ended 31 March 2023
5 Expenditure on charitable activities by fund type – continued

Year ended 31 March 2022	Activities undertaken directly £	Support costs £	Total costs 2022 £
Unrestricted funds			
General fund	19,613	39,876	59,489
Total Unrestricted funds	19,613	39,876	59,489
Restricted funds			
International Committee of Red Cross – Resolve	32,646	185	32,831
DfC - Tullycarnet Community Regeneration - revenue	46,903	11,813	58,716
DfC - Tullycarnet Community Regeneration - capital	317	-	317
Co-operation Ireland – Peace IV Open Doors	41,537	871	42,408
TEO – Good Relations – Learning Through the Divide	28,095	6,360	34,455
BCC – Capacity Building (Diamond)	24,847	2,066	26,913
NIHE – Diamond Christmas	2,470	-	2,470
NIHE – Safe Place	12,419	-	12,419
PHA – Pathways to Mental Health	15,210	-	15,210
TEO – Urban Villages – EastSide Voices	1,057	183	1,240
TEO – Urban Villages - capital	12,896	-	12,896
TEO – Urban Villages – Diamond Health Club	9,178	-	9,178
LCCC – Good Relations	3,000	-	3,000
BCC – Street by Street	214	-	214
BCC – Cultural Leadership	9,975	60	10,035
BCC – Micro T3 Together Again, A City Imagining	1,155	-	1,155
Falls Community Council	700	-	700
EBCDA – Take 5	500	-	500
EBCDA – Diamond Utility	500	-	500
EBCDA – Gym Equipment	88	-	88
EBCDA – Covid Support	486	-	486
Total Restricted funds	244,193	21,538	265,731
Total expenditure	263,806	61,414	325,220

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**

Notes to the financial statements for the year ended 31 March 2023

6 Support costs

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Salaries & pensions	30,386	16,206	46,592	44,305
Rent & rates	4,795	4,306	9,101	6,587
Heat & light	(1,199)	2,262	1,063	1,122
Repairs & maintenance	1,637	-	1,637	113
Insurance	1,057	2,070	3,127	2,142
Telephone	187	605	792	822
Depreciation	250	-	250	250
Professional fees	2,827	-	2,827	1,813
Stationery	-	360	360	-
Software licence	615	-	615	245
Sundry	314	237	551	289
Website	144	-	144	58
Bank fees	456	170	626	668
Governance costs (Note 7)	1,639	1,361	3,000	3,000
	43,108	27,577	70,685	61,414

Of the £70,685 expended in 2023, (2022: £61,414), £27,577 related to restricted funds (2022: £21,538) and £43,108 to unrestricted funds (2022: £39,876).

7 Governance costs

	Unrestricted funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
Professional fees – audit	1,639	1,361	3,000	3,000
	1,639	1,361	3,000	3,000

Of the £3,000 expended in 2023, (2022: £3,000), £1,361 related to restricted funds (2022: £1,096) and £1,639 to unrestricted funds (2022: £1,904).

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2023****8 Net income/(expenditure) for the year**

	2023	2022
	£	£
This is stated after charging:		
Depreciation	14,892	14,493
Operating lease - rental charges	8,837	12,698
Fees payable to company auditor - audit of the accounts	3,000	3,000

9 Staff costs and emoluments

	2023	2022
	£	£
Wages and salaries	108,901	182,155
Social security costs	5,337	11,297
Pension costs	2,437	3,647
Movement on holiday pay accrual	152	(2,206)
	116,827	194,893

Key management compensation

	2023	2022
	£	£
Key management compensation	85,240	82,632

	2023	2022
	Number	Number
The number of persons employed by the company during the year was:		
Direct, support and governance	5	10

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

The pension amounts recognised as an expense in the year were £2,437 (2022: £3,647) in respect of its own contribution.

10 Trustees' Remuneration and Benefits

There was no trustees' remuneration or other benefits for the year ended 31 March 2023 (2022: £nil). No trustee received payment for professional or other services supplied to the charitable company (2022: nil)

Trustees' expenses

There were no trustees' expenses reimbursed for the year ended 31 March 2023 (2022: £nil).

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**
Notes to the financial statements for the year ended 31 March 2023
11 Taxation

The company is a registered charity, and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

12 Tangible fixed assets

	Land & buildings £	Equipment £	Total £
Cost			
At 1 April 2022	231,202	27,989	259,191
Additions	-	1,950	1,950
Disposals	(1,033)	(270)	(1,303)
At 31 March 2023	230,169	29,669	259,838
Accumulated depreciation			
At 1 April 2022	27,063	21,663	48,726
Disposals	-	(270)	(270)
Charge for the year	9,021	5,871	14,892
At 31 March 2023	36,084	27,264	63,348
Net book amount			
At 31 March 2023	194,085	2,405	196,490
At 31 March 2022	204,139	6,326	210,465

A Deed of Mortgage and Charge is registered against the community gym and bicycle workshop modular buildings at 31 Kingswood Street completed in July 2019, in favour of TEO, who funded the premises under the Urban Villages Development Fund at a cost of £225,527. Subject to there being no breach of the project funding agreement, the property will be released to the charitable company on 13 February 2029.

13 Debtors

	2023 £	2022 £
Grants & donations receivable	16,793	21,551
Contract income	8,500	9,878
Prepayments and accrued income	250	1,863
Other debtors	-	80
	25,543	33,372

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2023****14 Creditors: amounts falling due within one year**

	2023	2022
	£	£
Accruals and deferred income	19,708	36,932
Taxation and social security	-	-
Other creditor	-	1,033
	19,708	37,965

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**
Notes to the financial statements for the year ended 31 March 2023
15 Restricted income funds

Year ended 31 March 2023	Balance at 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2023 £
International Committee of The Red Cross – Resolve	3,877	-	-	-	3,877
Arts Council of NI/TNL Good Causes – Platinum Jubilee	-	6,335	(6,135)	(200)	-
DfC – Tullycarnet Community Regeneration – Young Peoples Support - revenue	(817)	65,689	(60,583)	(2,800)	1,489
DfC – Tullycarnet Community Regeneration – Young Peoples Support - capital	504	-	(317)	-	187
Active Communities Network – Individual Carer Advice Network	-	42,509	(28,458)	(14,051)	-
TEO – Good Relations – Learning Through the Divide	474	-	(546)	-	(72)
BCC – Capacity Building (Diamond)	-	28,195	(27,319)	(876)	-
TWN Tampon Tax – Connecting Women in Community	-	8,939	(8,939)	-	-
NIHE – Diamond Christmas	-	1,620	(1,620)	-	-
NIHE – Community Safety	-	12,750	(10,821)	-	1,929
PHA – Pathways to Mental Health and Peace (Ex-Prisoner and Family Support)	(120)	15,690	(15,660)	-	(90)
TEO - Urban Villages – EastSide Voices	3,182	(2,019)	(627)	-	536
TEO – Urban Villages - capital	202,339	-	(12,896)	-	189,443
TEO – Urban Villages – Diamond Health Club	-	12,526	(12,595)	-	(69)
LCCC – Good Relations & Cultural ID	-	1,987	(1,987)	-	-
BCC – Summer Cultural Fest	-	22,714	(22,770)	56	-
BCC - Cultural Leadership	-	50	-	(50)	-
BCC – Knocknagoney Christmas	-	1,917	(1,917)	-	-
Halifax Foundation for NI	5,400	-	(5,400)	-	-
TNL Community Fund – Future-proofing	7,260	-	(7,630)	-	(370)
Habinteg Housing Association (Ulster) – Christmas - Diamond	-	650	(650)	-	-
Ballymac Friendship Club – Halloween, Christmas & Remembrance Service	-	1,750	(1,750)	-	-
EBCDA – East Belfast Hardship Fund	-	7,000	(7,000)	-	-
ASDA Foundation – Mens Mental Health Group	-	900	(900)	-	-
The Community Foundation – Queen’s Tea Party - Diamond	-	1,485	(1,485)	-	-
The Community Foundation – Queen’s Tea Party – Clara Street	-	1,687	(1,687)	-	-
At 31 March 2023	222,099	232,374	(239,692)	(17,921)	196,860

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2023****15 Restricted income funds continued**

Of the total restricted funds at 31 March 2023 of £196,860, £190,385 represents the net book value of buildings and equipment funded by TEO Urban Villages and other funders and included in Fixed Assets.

The Trustees' Report describes in full the aims and uses of restricted funds.

Arts Council of NI/TNL Good Causes

£200 core costs, originally allocated to unrestricted funds, have been transferred to restricted funds in line with the restricted budget set by the funder.

DfC – Tullycarnet Community Regeneration – Young Peoples Support – revenue

£2,800 core costs, originally allocated to unrestricted funds, have been transferred to restricted funds in line with the restricted budget set by the funder.

Active Communities Network – Individual Carer Advice Network

The £14,051 transfer is made up of £4,054 core costs, originally allocated to unrestricted funds, now transferred to restricted funds, and £9,997 fee for services provided, both in line with the restricted budget set by the funder.

BCC – Capacity Building (Diamond)

The £876 transfer is made up of £2,600 core costs, originally allocated to unrestricted funds, now transferred to restricted funds in line with the restricted budget set by the funder, less an overall deficit on the restricted fund of £1,724.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)**
Notes to the financial statements for the year ended 31 March 2023
15 Restricted income funds continued

Year ended 31 March 2022	Balance at 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2022 £
International Committee of The Red Cross – Resolve	32,352	4,356	(32,831)	-	3,877
DfC – Tullycarnet Community Regeneration – Young Peoples Support - revenue	(414)	58,061	(58,716)	252	(817)
DfC – Tullycarnet Community Regeneration – Young Peoples Support - capital	821	-	(317)	-	504
Co-operation Ireland – Peace IV Open Doors	(6,671)	40,499	(42,408)	8,580	-
TEO – Good Relations – Learning Through the Divide	1,350	33,579	(34,455)	-	474
BCC – Capacity Building (Diamond)	4,014	26,250	(26,913)	(3,351)	-
Albert Street Community Centre – Heart Project	1,647	-	-	(1,647)	-
NIHE – Diamond Christmas	-	2,470	(2,470)	-	-
NIHE – Safe Place	1,839	10,580	(12,419)	-	-
PHA – Pathways to Mental Health and Peace (Ex-Prisoner and Family Support)	(120)	15,210	(15,210)	-	(120)
TEO - Urban Villages – EastSide Voices	4,422	-	(1,240)	-	3,182
TEO – Urban Villages - capital	215,235	-	(12,896)	-	202,339
TEO – Urban Villages – Diamond Health Club	-	9,178	(9,178)	-	-
LCCC – Good Relations & Cultural ID	367	3,000	(3,000)	(367)	-
BCC - Street by Street	195	46	(214)	(27)	-
BCC - Cultural Leadership	-	10,035	(10,035)	-	-
BCC – Micro T3 Together Again, A City Imagining	-	1,155	(1,155)	-	-
Halifax Foundation for NI	-	5,400	-	-	5,400
TNL Community Fund – Future-proofing	-	7,260	-	-	7,260
Falls Community Council – Oral History Project	-	700	(700)	-	-
Ballymac Friendship Club – Halloween, Christmas & Keeping Healthy, Staying Safe	(27)	-	-	27	-
EBCDA – Take 5	-	500	(500)	-	-
EBCDA – Diamond Utility	-	500	(500)	-	-
EBCDA – Gym equipment	88	-	(88)	-	-
EBCDA – Covid Support	1,086	-	(486)	(600)	-
At 31 March 2022	256,184	228,779	(265,731)	2,867	222,099

Of the total restricted funds at 31 March 2022 of £222,099, £204,540 represents the net book value of buildings and equipment funded by TEO Urban Villages and included in Fixed Assets.

The Trustees' Report describes in full the aims and uses of restricted funds.

Notes to the financial statements for the year ended 31 March 2023**15 Restricted income funds continued****Co-operation Ireland – Peace IV Open Doors**

The £8,580 transfer from unrestricted funds year ended 31 March 2022 relates to £8,353 losses on foreign currency exchange over the duration of the project, from inception in year ended 31 March 2019 to its completion in year ended 31 March 2022 and £227 unfunded core costs allocated to the project in year ended 31 March 2022.

The loss on exchange reduces the £41,654 management fees already recognised, over the same period from year ended 31 March 2019, to £33,301.

The loss on exchange in year ended 31 March 2022 amounts to £1,682.

DfC – Tullycarnet Community Regeneration – Young Peoples Support

The transfer from unrestricted funds of £252 relates to a shortfall in funding received in respect of salaries charged to the programme.

BCC – Capacity Building (Diamond)

Underspends from several previous years totalling £3,351, not repayable to the funder, have been transferred to unrestricted funds.

LCCC – Good Relations & Cultural ID

An underspend which does not need to be repaid to the funder of £367 has been transferred to unrestricted funds.

Albert Street Community Centre – Heart Project

Income of £1,647 received in year ended 31 March 2021 should have been accounted for as unrestricted as opposed to restricted and is now transferred to unrestricted funds to rectify the situation.

EBCDA – Covid Support

The transfer of £600 corrects an error in year ended 31 March 2021 when £600 income was incorrectly treated as restricted.

Notes to the financial statements for the year ended 31 March 2023

16 Unrestricted income funds

Year ended 31 March 2023	Balance at 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2023 £
General funds, including reserves	37,965	81,341	(57,103)	(7,719)	54,484
Designated funds:					
Diamond Project	16,415	-	-	3,134	19,549
East Belfast Loyalist Conflict Museum	-	-	-	22,506	22,506
Total unrestricted funds	54,380	81,341	(57,103)	17,921	96,539

Designated funds of £42,055 (2022: £16,415) relate to unrestricted funds set aside by the trustees for use as indicated above.

Year ended 31 March 2022	Balance at 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 March 2022 £
General funds, including reserves	48,849	67,887	(59,489)	(19,282)	37,965
Designated funds	-	-	-	16,415	16,415
Total unrestricted funds	48,849	67,887	(59,489)	(2,867)	54,380

Designated funds of £16,415 relate to unrestricted funds set aside by the trustees for use in the Diamond project.

17 Analysis of total net assets between funds

Year ended 31 March 2023	Unrestricted £	Restricted £	Total 2023 £
Tangible fixed assets	6,105	190,385	196,490
Net current assets	90,434	6,475	96,909
Total funds	96,539	196,860	293,399

Year ended 31 March 2022	Unrestricted £	Restricted £	Total 2022 £
Tangible fixed assets	5,925	204,540	210,465
Net current assets	48,455	17,559	66,014
Total funds	54,380	222,099	276,479

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2023****18 Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2023	2022
	£	£
Net income/(expenditure) for the year	16,920	(28,554)
Add back depreciation charge	14,892	14,493
Add back loss on disposal	1,033	215
(Increase)/Decrease in debtors	7,829	42,900
Increase/(decrease) in creditors	(18,257)	1,734
Net cash flow from operating activities	22,417	30,788

The charitable company has no overdrafts, loans or finance lease obligations.

19 Contingent Liabilities

A contingent liability exists to repay a portion of any grants received should certain conditions not be fulfilled by the charitable company.

20 FRC Ethical Standard - Provisions Available for Small Entities

In common with many other organisations of our size and nature we use our auditors to assist with the preparation of the financial statements.

21 Company status

The charity is a company limited by guarantee incorporated in the UK and registered in Northern Ireland and governed by a Memorandum and Articles of Association. The charity does not have share capital. The liability of each member is limited to an amount not exceeding £1 in the event of a winding up. The charity's registered office is given in the Reference and Administrative Details section of the Trustees' Report.

22 Ultimate controlling party

The Board of Trustees is the ultimate controlling party.

23 Related party transactions

Charter NI employs as its Operations Manager, Mrs Caroline Birch, the wife of one of its trustees. In the year to 31 March 2023 her gross taxable salary was £38,674 (2022: £35,626) and employer's National Insurance contributions were £4,325 (2022: £3,696). Charter NI also contributed £946 (2022: £873) pension contributions.

During the year, Caroline delivered professional workshop and residential facilitation services to a Charter NI programme through her business, outside of her employee role in Charter NI. She was paid £1,590 which was fully funded by restricted funds.

**Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)****Notes to the financial statements for the year ended 31 March 2023****24 Financial and Capital Commitments**

The company has annual rent commitments as follows:

	2023	2022
	£	£
Within one year	4,418	5,918
Within two and five years	-	2,750
	4,418	8,668

The company has no capital commitments at 31 March 2023 or 31 March 2022.

25 Non-adjusting post Balance Sheet events**The Resolve Project**

Steps have been ongoing to amend the legal documentation regarding the transfer of the Resolve project from Charter NI to a separate company, Resolve Restorative Practices, a company over which the Board of Charter NI effectively has no legal right or control.

Delays were encountered in amending the legal form to be consistent with the substance of the relationship between the two companies, but all parties involved, including the funder, have been in full agreement.

Resolve Restorative Practices has been fully self-managed from 1 April 2022 and the legal paperwork to reflect this is now in place and signed by Charter NI, with a filing deadline for Companies House submission of 8 December 2023.

C.H.A.R.T.E.R for Northern Ireland

Northern Ireland - Charity number 105834

Annual report

C.H.A.R.T.E.R. FOR NORTHERN IRELAND

Communities Having a Response Towards Economic Regeneration

(A company limited by guarantee)

Trustees' report (including Directors' Report) for the year ended 31 March 2023

The trustees, who are also directors of the charitable company for the purposes of company law, have pleasure in presenting their Trustees' Report and the audited Financial Statements for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1 January 2019 (Charities SORP 2019 (FRS 102)), in preparing the trustees' report and financial statements of the charitable company which are also prepared to meet the requirements for a directors' report and accounts for company and charity law purposes. The Statement of Financial Activities (SOFA) shows the gross income from all sources.

Chairperson's report

According to The Secretary of State and the 2023/24 budget for Northern Ireland, our government departments will receive £14.2bn for resources and £2.2bn capital. This compares to £14.3bn for resources and £2.1bn capital in 2022/23. As a result of this, the total amount allocated to Departmental budgets will reduce by 0.4%. It is reported that the reduction in the resource budget will put huge pressure on individuals, organisations and our communities. However, this does not fully reflect the extent of the pressures facing individual departments due to inflation, rising costs, increasing demands and pay pressures. In order to live within the funding available difficult decisions will have to be taken by the Northern Ireland Assembly and of course the communities we work with, who are already struggling with the cost-of-living crisis.

With that said, I would like to take the opportunity to acknowledge the Staff and Management for their determination, dedication and commitment to our organization. As a voluntary board we are aware of the current difficulties around the community voluntary sector with regards to long term sustainability of projects as it is year on year. With that said, I would like to thank our funders who constantly support our staff and the development of our organisation by providing us with the financial support for community programmes, and in turn allow us to support our community groups and local residents.

The Board, Management Team, staff and I would also like to thank the volunteers within our whole organisation who keep their communities in high spirit during difficult times, in particular the Diamond Project volunteers who continue to develop their capital build project, the community gym in Kingswood Street, which now has a number health programmes running daily from it. We are delighted that the Gym is now self-sufficient and is a great success. This is only due to the commitment by the volunteers who continue to deliver support, and the funding organisations which see this project as a viable social enterprise and keep supporting it year on year with running costs.

Charter NI staff are in the forefront of delivering support in Inner East Belfast and Outer East Belfast, ensuring that those living in high areas of deprivation are the forefront of our programmes and activities. This year has seen issues arise within communities regarding the cost-of-living crisis and our Staff worked closely with Belfast City Council and East Belfast Community Development Agency in a collective approach to issue Gas and Electric top-ups to those families who came forward for support. I would like to commend the staff who took part in this initiative, for the many hours that they put in to ensure that the communities they work in daily were fully supported.

The Board continues to recognise there is a need to develop greater community leadership and a need for capacity-building to happen at a grass roots level. We are delighted that our staff have now taken up extra training and education programmes to enhance their own knowledge and skills. This has resulted in two staff joining the Community Development degree course in Ulster University. Staff development is very important for our organisation moving forward in the future and is something that, as chairman of Charter NI, I totally support.

I take this opportunity to thank everyone that makes a difference at Charter NI each day, and look forward to next year, when it is hoped that new opportunities will arise from the SEUPB Peace Plus programmes. Until then we will continue to support the Management Committee, staff and the volunteers that support their communities daily.

Albert Hewitt
C.H.A.R.T.E.R. for Northern Ireland
Chairperson

C.H.A.R.T.E.R. FOR NORTHERN IRELAND

Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)

Trustees' report (including Directors' Report) for the year ended 31 March 2023

Objectives and Activities

Purposes and Objectives

C.H.A.R.T.E.R. for Northern Ireland (hereinafter Charter NI) Mission Statement is: *To enable, equip and empower communities to benefit from social and economic regeneration.*

Our Mission Statement recognises that when local community representatives and groups want to develop their communities they need to be enabled to do so by building their own capacity. Our choice of words reflects a commitment to helping people through providing support that allows them to articulate their own needs and shape their future at local, regional and international level. The support which Charter NI has provided and continues to provide is supported by local people with a thirst to improve themselves and their communities in which they live.

It is this with this support that we have the confidence in the strategic direction of Charter NI and which sets us apart from other initiatives. Our support mechanisms consist of not just financial support, but support that is driven by a community development ethos of supporting local people to build their capacity to regenerate their own areas, through education & training initiatives.

The people in our communities are people of ability and aspiration, who need a blend of support to enable them to lift themselves from low-level Noble categories into thriving, economically active, healthy and developing communities which work at a local level with statutory agencies.

Charter NI's vision as laid out in our Strategic Plan 2023-2026 is to play a leading part in the community regeneration of East Belfast & North Down, to see it develop into a safe, settled, prosperous place, that is stable and resilient, at ease with itself and its neighbours, culturally confident, tolerant and welcoming to others. The vision will be delivered in the following six strategic areas:

- Community and Cultural Confidence;
- Arts;
- Regeneration and Relationships;
- Training;
- Education, Employment and Engagement; and
- Resources and Restructuring.

The programmes that Charter NI's operational staff deliver, and will tender for in the future, all fit into one or more of these six strategic aims.

C.H.A.R.T.E.R. FOR NORTHERN IRELAND

Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)

Trustees' report (including Directors' Report) for the year ended 31 March 2023

Achievements and Performance

1. Tullycarnet Community Regeneration Project

Start date: 1st April 2016

End date: 31st March 2025

Funded by: Department for Communities

Partnership: Charter NI – Lead

Aims:

- To work with 13-25-year-olds in Tullycarnet area.
- Provide access to programmes on suicide awareness, drug / alcohol awareness and health.
- Signpost to Charter NI Training programmes and provide access to volunteering.
- Support community groups in the area.
- Establish information sharing in the community via a quarterly newsletter and social media.
- Maintain relationships with local schools and other service providers.

Objectives and Targets:

Building a confident community and encouraging local groups and individuals to participate in capacity building activities.

Encouraging and facilitating young people to participate in community relations projects.

- During this period over 40 young people participated in community relations projects.
- Over 1000 people participated in community bonding projects.
- During this period an average of 43 young people a week engaged in youth focused activities.

Improving connections between Tullycarnet, wider East Belfast and beyond.

Providing opportunities for Tullycarnet to develop links and partnerships with other communities

- Many people volunteered for community development activities.

Building a confident community.

Supporting and encouraging young people and local groups to participate in community development activities and capacity building programmes.

Sharing information about opportunities and events through the community website and social media.

Contributing towards a wide range of community services and initiatives for and with children, adults and senior citizens.

Improving educational outcomes for children and young people in the Neighbourhood Renewal Area.

- During the year we provided strategic direction, financial management and governance support to 9 community/voluntary sector groups.
- In partnership with Dundonald High School we set up a GCSE support group with external trainers providing tailored support programmes for 40 young people from the Greater Tullycarnet Area.

Supporting access to educational and development opportunities for all sections of the local community.

- 87 young people benefitted directly from the project, through participation within the Charter Youth Group/TP youth project and other initiatives.

C.H.A.R.T.E.R. FOR NORTHERN IRELAND

Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)

Trustees' report (including Directors' Report) for the year ended 31 March 2023

1. Tullycarnet Community Regeneration Project - continued

- Many young people have benefitted through participation in programmes run by the Tullycarnet Football Team, Tullycarnet Boxing Club and The Tullycarnet Dancers.

Charter NI continues to collaborate with the Education Authority Youth Service and other youth providers on the provision of outreach youth services and other programmes.

We are particularly looking forward to 2024 as new youth workers have commenced work in the area. We have already started planning for new support programmes.

2. Individual Carer Advice Network (ICAN) Programme

Start date: 1st November 2021

End date: 31st March 2023

Contracted with: Active Communities Network (ACN)

Partnership: Active Communities Network in partnership with Charter NI delivering

Funded by: Levelling Up Fund UK

ACN and Charter NI will provide employability training, personal development, basic skills, mentoring, volunteering and initiatives in identified areas of high deprivation and unemployment. Target is 60 Participants who are classed as at Risk and 20 16-24 year olds who are classed as needing support in Employment opportunities and mentoring.

The objectives are:

- To reduce economic inactivity among marginalised young people.
- To reduce barriers to opportunities in employment due to lack of training.
- To support young people in a range of activities, such as skill development, training and networking to access employment.

The aims are to combat inactivity, address barriers to young people, improve employability skills and tackle multiple disadvantages within specific personal barriers and social problems such as: caring responsibilities, offended/at risk of offending, being involved or at risk of being involved in anti-social behaviour, leaving/having left care, homelessness, with a disability or involvement with drug/alcohol abuse.

The project will provide an Employer Placement Scheme whereby ACN and Charter NI will link in with employers of various sizes to ensure the training initiatives fit with current job trends.

An element of youth services programmes has been delivered to 60 young people age 14-24 years old in East Belfast, to develop their confidence and self esteem. This was over a 3 month period, 4 times per week. Young people were engaged in fun activities that increased their learning in community and promoted volunteering opportunities.

Trustees' report (including Directors' Report) for the year ended 31 March 2023

3. Diamond Project

Start date: 1st April 2016

End date: 31st March 2024

Funded by: Belfast City Council

Partnership: Charter NI Lead

Outputs:

Resident forum (18 residents)

- A large number of residents from the local area informed about projects, events and also training, employment and volunteering opportunities. This will boost community confidence and build self-esteem of local residents to engage in community development opportunities in their immediate area. Also, the forum will be attending various meetings and training opportunities across east Belfast and city wide. 100+ meetings in total.

Community news and information

- A community news sheet will provide information to the community on a quarterly basis. Information provided will be relevant phone numbers, community events and training opportunities. Five information leaflets to be given out to every household in the Diamond area (500+homes).

Inter-agency resident led meetings (4 meetings per annum)

- Four interagency meetings with relevant stakeholders on a quarterly basis. These meetings will involve housing providers, police, youth and community workers, local churches and information groups. The meetings will be based on information sharing and better joined up approaches to tackling specific issues in the local area. Four well attended inter agency meetings addressing specific issues in the local area.

Cross-community women's and younger people's group (20 women / weekly sessions)

- The residents meet with Short Strand women's group every Tuesday night. During these sessions they have completed a number of training workshops around women's rights, capacity building, community development processes and Good Relations projects, including arts & crafts.

Summer community festival & bonfire beacon

- 200 people attending community family fun day.

Halloween festival

Remembrance event

- 4-day long reflection and remembrance event for 150 people.

Christmas children's party

- Santa's grotto event for 150 young people and their families.

Pensioners' Christmas Lunch

- 45 pensioners receiving a Christmas lunch and a visit from Santa.

The Community Regeneration Officer (CRO) has also been on the ground constantly and gained approximately £7,000 of cost-of-living support in partnership with EBCDA and BCC. This provided gas and electricity and door to door support for the vulnerable and those who were highly deprived. The CRO is still part of the East Belfast Coronavirus Community Support Group.

Trustees' report (including Directors' Report) for the year ended 31 March 2023

3. Diamond Project - continued

Objectives:

- Engage every street in the Diamond project area.
- Identify issues on a street by street basis.
- Recruit new volunteers.
- Create a safe space for local residents to discuss and address their issues and solve local problems.
- Provide programmes and activities for local people to help improve their health and well-being.
- Encourage young people to get involved in the local community and attend programmes and activities in the community hub.
- Develop opportunities for local residents to engage with and be part of the local community.

4. Urban Villages - Diamond Health Hub

Start date: 1st April 2019

End date: 31st March 2024

Funded by: TEO Urban Villages

Partnership: Charter NI – Lead

Aims:

- Improve relationships between and within communities
- Increase sense of community belong.
- Increase use of shared spaces.
- Provide confident and enterprising community.

Project Outcomes:

- Health & well-being programmes delivered to improve well-being.
- Improved relationships with statutory partners through regular meetings.
- Improved sense of well-being for residents.
- Improved access to services and advice through local surgeries.
- Better support for ethnic minorities and integration within the local community
- Increased opportunities through volunteering opportunities.
- To develop a fully-functioning community hub that can be used by local residents, partners and the wider community to improve health and well-being and address issues at a local level.
- Groups involved in weekly activity at Diamond Health Hub: 353 sessions.
- 72 Participants involved in Health activities on a weekly basis.
- Develop participation and increase relationships with other Urban Village Areas.

Trustees' report (including Directors' Report) for the year ended 31 March 2023

5. Pathways Programme

Start date: 1st April 2016

End date: 31st March 2024

Contracted with: Public Health Agency

Partnership: Charter NI Lead; Partners: Alternatives Restorative Justice & East Belfast Mission

Aim:

Charter NI was to provide and signpost services in a community setting where the client group feel at ease and confidentiality is secured. Charter NI operates in an environment created and managed by ex-prisoners and family members, so increasing the empathy with the client group, which in turn reduces the stigmatisation and sense of isolation. Through this approach Charter NI aims to improve information for the client and service provider and begin to collectively address the needs of this client group. Charter NI aims to assist through partnership working with the other groups and organisations involved in this project to help ex-prisoners and their families be independent and to live a better quality of life, improve health and emotional well-being for ex-prisoners and their families through counselling and alternative therapies.

Objectives:

- Provide counselling service to ex-prisoners and their families.
- Provide a range of alternative therapies to ex-prisoners and their families.
- Raise awareness and inform potential clients about the service.

Target Groups:

- Men;
- Women;
- Young People;
- Ex-prisoners;
- Senior citizens; and
- Unemployed

Charter NI are a key provider of services to ex-prisoners and they have formed a partnership along with the Belfast Health and Social Care Trust, East Belfast Alternatives and East Belfast Mission.

The programme provided professional confidential community-based counselling sessions with a wraparound complimentary service which comprises alternative therapies helping clients to enjoy better health and a more vital life, encouraging the client to feel comfortable and the motivation to utilise counselling services. The project acted as a referral to the Belfast Health and Social Services Trust. The service will be delivered in a community setting therefore increasing accessibility to those ex-prisoners and their families who may feel stigmatised or have perceptions around accessing mainstream services or those provided by larger organisations. The programme was closely monitored to get a better understanding of the key issues for the client group, the service providers and the extent of the problem.

Trustees' report (including Directors' Report) for the year ended 31 March 2023

5. Pathways Programme continued

Outputs:

- Number of people counselled 52.
- Number of counselling sessions 421.
- Number of people having alternative therapies 15.
- Number of therapies 20.
- 4 information sessions given.

Counselling services were provided via Zoom, we also delivered packs to those who were isolated during this time to help with their mental health including mindfulness, breathing techniques and signposting to other COVID support programmes in the area.

6. Community Safety Programme, Tullycarnet

Start date: 1st August 2022

End date: 31st March 2023

Funded by: NIHE

Community Safety awareness programme for young people and NIHE residents from Tullycarnet Area, working on the following objectives:

- Building Community Confidence;
- Ensuring local solutions;
- Tackling anti-social behaviours;
- Tackling Crime;
- Tackling fear of Crime; and
- Working together for a safer community.

This programme is also supported by the Belfast City Council Anti-Social Behaviour team and the Community PSNI officers.

Trustees' report (including Directors' Report) for the year ended 31 March 2023

6. Community Safety Programme, Tullycarnet - continued

The following support was provided:

- Safer Bonfires;
- Cost of living support for older people, provided by the younger people and therefore building community confidence through an intergenerational approach;
- Developed support for Mens Mental Health on a weekly basis;
- Drug and Alcohol training and support;
- Anti social behaviour around peoples properties;
- Community Safety event in December 2022;
- Help with Department for Infrastructure support around Street Lighting in October 2022; and
- Meeting each quarter with the statutory agencies in the area for potential redevelopment and other issues that may arise.

7. Summer Diversionary Programme/Cultural Fest

Start date: July 2022

End date: September 2022

Funded by: Belfast City Council

Our programme of activity included festivals for Inner and Outer East Belfast areas which aimed to enhance and compliment the cultural celebrations in the lead up to the Twelfth of July by positively promoting heritage, educating on broader cultural contexts, and showcasing locals' artistry in the development of new creative work. These events aimed to link Outer East Belfast into Inner East Belfast using diversionary activities focusing on Bands, Bonfires, Historical Talks, Safer Community partnerships and Community Celebrations that engaged with approximately 1,500 people.

Other activities included workshops focusing on creativity, bands & policing. The programme that we delivered was aiming to guide and mentor young people to choose a more positive way to express their culture, taking on board their views on their culture attitudes, stereotyping and awareness of what positive culture and other cultures are. Events to compliment this also included site visits to those traditional bonfires across Belfast that are kept tidy and those that use beacons instead.

8. Training for Women Network (TWN) Pass Programme

Start date: January 2023

End date: March 2023

Contracted with: TWN

Partnership: TWN, in partnership with Charter NI as delivery

Funded by: European Social Fund

TWN and Charter NI will provide employability training, personal development, basic digital skills, mentoring, volunteering and initiatives in identified areas of high deprivation and un-employment. Target is 17 Participants who are classed as "NEETs", Not in Education, Employment or Training.

Trustees' report (including Directors' Report) for the year ended 31 March 2023

8. Training for Women Network (TWN) Pass Programme - continued

The objectives are:

- To reduce economic inactivity among marginalized young women;
- To reduce long-term unemployment among disadvantaged young women; and
- To support young women in a range of activities, such as skill development, training and networking to access employment.

The aims are to combat inactivity, address barriers to young women's participation, improve employability skills and tackle multiple disadvantages within the specific personal barriers and social problems such as: caring responsibilities, offended/at risk of offending, being involved or at risk of being involved in anti-social behaviour, leaving/having left care, homelessness, with a disability or involvement with drug/alcohol abuse.

The Project will add value in some of the most disadvantaged and isolated areas by offering the provision of a College Liaison Officer to work at a local level with young female NEET's in community-based education centres to promote the step into Further Education across NI.

The project will provide an Employer Placement Scheme whereby TWN and Charter NI will link in with employers of various sizes to ensure the training initiatives fit with current job trends. The project will also include the use of 3 incentives to aid participant retention and widen horizons.

9. Tampon Tax - Connecting Women in the Community Programme

Start date: Jan 2023

End date: March 2023

Delivery and support of Women in the Community to build capacity and partnership working for the future. Target was 15 women to be included.

Outputs:

- Total numbers Recruited: 17
- Total numbers completing online registration form: 17
- Total numbers completing online post-project survey: 17

The ladies on this programme took part in different sessions of delivery that helped with their self esteem and personal development before going on a one night residential to continue on with their non accredited programme.

Trustees' report (including Directors' Report) for the year ended 31 March 2023

9. Tampon Tax Connecting Women in the Community Programme - continued

Activities included:

- Mindfulness
- Life Action Plan
- Goal Setting
- Thoughts - Feelings - Actions
- Facing Fears
- Calming Strategies
- Leadership Skills
- Capacity Building
- Volunteering in your local area

Alongside this the ladies attended the local Boxing Club for 12 weeks and also were attending the local gym to help with their confidence, body and fitness awareness and healthy eating programme.

Our activities increased positive self image of the ladies by supporting them with confidence and body image also.

Increased the overall well being by giving them strategies to work on at home to do with their mental health ie mindfulness, goal setting and facing their fears.

Increased their Leadership skills by working on volunteering or developing their volunteering skills in the local ladies group in the Tullycarnet Area, we focused on what is needed for a great leader and how different personalities can support a group to succeed.

The women developed their personal skills as well as skills they can now take forward in their volunteering roles in the community. They developed a new constitution for their group, and also felt empowered enough to take feedback from others and make changes, which included changing their name. They engaged in softer skills that will help their community as well as their families at home too. They left the programme with a lot of strategies in place to help them should tough times arise and if anxiety and stress raises its head in either work, education or in their communities. The Ladies also set goals for the next 6 months to help them strive towards achievement in all areas of life.

10. TNL Community Fund Awards for All – Future-proofing

Charter NI programme to develop a new 3 year Strategic plan and increase training opportunities with the staff and board.

This programme was facilitated by an outside agency to ensure that all thoughts, perspectives and new aims were valued and included.

- 5 Community Groups were included in feedback by voluntary organisations that Charter NI work with on a weekly basis.
- 2 Board Meetings with outside agency
- 1 Full planning day with Board and staff in attendance to focus on future objectives.
- 2 Staff meetings with outside agency to ensure that staff felt confident to talk about future plans for the organisation.
- 1 Three year strategic plan in place for April 2023.

This project has now been completed

Trustees' report (including Directors' Report) for the year ended 31 March 2023

11. Arts Council NI/TNL Good Causes – Platinum Jubilee

The programme was awarded for Arts and Crafts projects to celebrate the Platinum Jubilee in East Belfast. The children involved, and their families, made scrapbooks and participated in print making, etching and monoprints, ceramics, crown-making and photography. The art work was then displayed at an art gallery in Belfast, PS2. This tied in with the Queens' Jubilee celebrations and over 200 children and adults attended. The workshops were attended by 49 children and 10 volunteers.

All aims and objectives were fully met.

12. Core Funding Support

Start date: 1st April 2022

End date: 30th November 2022

Funded by: Halifax Foundation for NI

To develop future opportunities within the organisation and promote staff development in the finance and administration department.

13. Small Grants

There are many small funders within Charter NI projects which compliment the bigger projects stated above. One of these successful smaller project is:

Lisburn Castlereagh City Council - Good Relations and Cultural Identity - cultural programmes, workshops, and community arts projects with Longstone Residents Association in the Ballybeen area.

Trustees' report (including Directors' Report) for the year ended 31 March 2023

Staff development

The charitable company's most important resource is its people, their knowledge and experience are crucial in meeting our charitable objectives. Retention of key staff is critical and we have invested increasingly in employment training and development.

Our Volunteers

It is vital that volunteering is recognised as a fundamental part of any community development framework and as a strategically important element of it. There is an inextricable link between volunteering as a multifaceted activity and community development as a process. Volunteering happens in many different forms and can be carried out on a continuum of informality to formality. Both are equally valuable and contribute in a myriad of ways to building communities where people can feel happy, safe and fulfilled. We in Charter NI will continue to facilitate this process with the grassroots communities that we work with.

Environmental and health and safety

The charitable company recognises its responsibility to carry out its charitable operations whilst minimising environmental impacts. The trustees' continued aim is to comply with all applicable environmental legislation, prevent pollution and reduce waste wherever possible.

The company is committed to achieving the highest practicable standards in health and safety management and strives to make its office and all sites safe environments for employees and visitors alike.

Financial Review

The financial statements deal with all the income and expenditure of the charitable company, as well as its financial position at the year end. The results for the year and the financial position were considered satisfactory by the trustees.

The company returned net incoming resources for the year of £16,920 (2022: net outgoing resources of £28,554) split restricted deficit £25,239/ unrestricted surplus £42,159, which reflected the completion of a number of projects during the year.

All monies received supported key objectives of the charitable company, funding charitable activity costs and support costs, as well as capital expenditure.

At 31 March 2023, total funds were £293,399 (2022: £276,479), an increase of £16,920 from the previous year, with an increase of £42,159 in unrestricted funds.

Unrestricted funds at 31 March 2023 were £96,539 (2022: £54,380), of which £42,055 were designated for specific uses (2022: £16,415) and £6,105 (2022: £5,925) would only be realisable through the disposal of fixed assets.

The organisation continues to work tirelessly to secure income from various sources to finance its ongoing activities with its key stakeholders. The main source of funding are grants received from various bodies as disclosed in note 3 in the financial statements.

Risk management

The charity's operations expose it to a variety of financial risks that include the effects of changes in liquidity risk and restricted funding cash flow risk. The charitable company has in place a risk management programme that seeks to reduce the adverse effects on the financial performance of the company by monitoring levels of cash and maintaining no debt.

Given the size of the charity, the trustees have delegated the responsibility of monitoring financial risk management to the management group with details of all accounts verified at board meetings. The policies set by the board of directors are implemented by the charity's senior management team.

Trustees' report (including Directors' Report) for the year ended 31 March 2023

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Reserves policy

The charity's policy is to build and retain a level of reserves which matches the needs of the organisation both at the current time and in the foreseeable future. The trustees are striving to secure reserves in the future sufficient to meet statutory obligations, committed expenditure, core salaries and running costs for a period equivalent to 6 months annual expenditure. The trustees believe that the period of 6 months is necessary in order that there is continuity of service, and will work towards the implementation of this policy.

The company has developed a plan to establish and maintain this agreed level of reserves. The company will continue to monitor compliance with this policy on a regular basis and the Board will review the appropriateness of the policy annually.

Free reserves are those unrestricted reserves not designated for, nor invested in fixed assets, which are available for general use and which can be designated for future developments. At 31 March 2023 their level was £48,379 (2022: £32,040), which would cover 5-6 months core salaries and running costs, whilst the redundancy pay reserve plus 6 months core salaries and running costs would approximately equate to £70,000.

Public benefit

The trustees believe that the organisation provides a public benefit in a number of ways and most obviously through its efforts to promote community development and the advancement of reconciliation as well as conflict resolution. This is achieved by undertaking a range of projects to support reconciliation and promote community cohesion.

The trustees are fully aware of the guidelines from the Charity Commission for Northern Ireland to comply with the Charities Act, and believe they are operating entirely within those guidelines.

Plans for the future

Charter NI's origins and focus to date reflects the challenges facing the communities it represents. Many of these challenges are clearly evident and well documented and reflect deep seated structural problems including high levels of multiple deprivation, low levels of educational achievement, community divisions and safety issues, limited community confidence and engagement, drug and alcohol abuse, with a poor physical infrastructure and environment.

Combined, these issues have led the communities and the areas to be described or categorised as hard to reach and disconnected. Against this backdrop the political situation remains uncertain, with the only certainty being less money for public services and reduced budgets for those engaged in front line community services and greater competition for funding. While not underestimating the challenges, the local communities have much to offer in terms of community pride, a history of voluntary activity and self-help through church and voluntary groups, a rich cultural and industrial tradition and of local business development.

Charter NI's work has reflected the reality of the situation on the ground, while being aware of the potential within the local communities and pro-actively seeking out new opportunities. These will include seeking funding for core staff and sustainable programmes that can build the capacity of local volunteers and groups. Charter NI will continue to seek opportunities that will support the aims of our organization. It is vital that we continue to provide opportunities to enhance the capacity of the communities we serve.

C.H.A.R.T.E.R. FOR NORTHERN IRELAND

Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)

Trustees' report (including Directors' Report) for the year ended 31 March 2023

Reference and Administrative Details

Registered and Principal Office

First Floor
275a Newtownards Road
Belfast
BT4 1AF

Company Registration number

NI054626 (Northern Ireland)

HMRC Charity Registration number

NI00816

Charity Commission for Northern Ireland Registration number

NIC105834

Directors/Trustees and Senior Management

The trustees who served the charity during the year and up to the date of approval were as follows:

Brendan Mackin
Jim Birch
Rev William Shaw
Denis Rowan
Craig Brown
Albert Hewitt (Chairperson)
Leanne Todd (resigned 23 March 2022)
Peter Bunting

Company secretary

Craig Brown

Senior Management Personnel

Operations Manager – Caroline Birch
General Manager/Head of Finance – Charlene Sheridan

Bankers

First Trust Bank
11 – 15 Donegall Square North
Belfast
BT1 5GB

Independent auditor

CG Taggart Accountancy Services
17 Cypress Crescent
Donaghadee
Co Down
BT21 0QG

Trustees' report (including Directors' Report) for the year ended 31 March 2023

Structure, Governance and Management

Governing document

The charitable company is controlled by its governing document, its Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance of the charity

During the period under review the directors met at least 7 times, usually at bi-monthly intervals. Trustees/directors are appointed by nominations, made in writing by any existing director. At the General Meeting nominated directors are appointed by election. The trustees have overall responsibility for the organisation and for directing the activity, ensuring it is well run and delivering the outcomes for which it has been set up.

The day-to-day management and operation of activities is carried out by staff led by the senior management group comprising Operations Manager Caroline Birch and General Manager/Head of Finance Charlene Sheridan, supported by Company Secretary Craig Brown, and reporting to the board at each meeting.

Related parties

None of the trustees receive remuneration or other benefit from their work with the charitable company.

All Directors and Senior staff complete a conflict of interest register annually in respect of potential transactions between Charter NI and its connected parties.

Pay policy for senior staff

The pay of senior staff is reviewed annually. In view of the nature of the charitable company, the trustees benchmark against pay levels in other community organisations working within the sector.

Risk management

The principles of good governance are embedded within all aspects of Charter NI's operations with management and staff being keenly aware of the Board's responsibility of ensuring that the organisation protects itself from financial exposure and reputational damage. A close working relationship is maintained between the Board and management to ensure that operationally staff are aware of the standards required of them by the Board and that the Board are always in a position to provide guidance and support to management in the discharge of their duties. This two-way relationship is a key feature of Charter NI's governance arrangements and is a key strength of the charitable company.

A conscientious approach to ensuring that contractual project requirements are achieved has been maintained at all times both in the accounting period being reported on and since Charter NI's establishment. All financial commitments are maintained at all times, there are very tight financial controls on expenditure and project staff have been trained and have become experienced in budgetary controls. In both these areas ie project delivery and financial controls management, all staff have established close working relationships with funding organisations to ensure all mandatory standards are consistently achieved. Board representatives also actively engage with funding bodies.

The Board, management and staff are fully aware that the nature of the work in which Charter NI is involved can bring with it a high level of scrutiny to ensure that all activities are fully compliant with funding requirements and, therefore, beyond reproach. The Board of Charter NI is, therefore, greatly reassured of the charitable company's compliance with the highest of standards of governance on the basis that all monitoring and evaluation of project delivery demonstrates achievement of all funders' objectives and that funders' audits and vouching of financial expenditure and the statutory audit confirm compliance with both probity and regularity in the use of monies received.

During the accounting period, and since, Charter NI has maintained close working relationships with funding bodies. Charter NI has taken part in verification visits from The Executive Office, SEUPB, International Committee of the Red Cross and Urban Villages. These checks have resulted in a positive track record of the highest professional standards achieved.

Currently Charter NI, and all other organisations in the community and voluntary sector, look forward to the new financial year with considerable uncertainty around government budgets.

Charter NI will continue to look to our successful project track record and proven financial probity as the best means of continuing to achieve the positive impact and benefit to our communities which we have achieved in recent years. The trustees continue to assess the major risks to which the charitable company is exposed, those related to the reputation, operations and finances of the charitable company, and are satisfied that the systems are in place to mitigate any exposure to the major risks.

C.H.A.R.T.E.R. FOR NORTHERN IRELAND

Communities Having a Response Towards Economic Regeneration
(A company limited by guarantee)

Trustees' report (including Directors' Report) for the year ended 31 March 2023

Trustees' responsibilities statement

The trustees (who are also the directors of Charter NI for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Statement of disclosure of information to auditors

The trustees at the time when the Trustees' report is approved have confirmed that:

- so far as they are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- they have taken all the steps that ought to have been taken as a director in order to be aware of any information needed by the charitable company's auditor in connection with preparing their report and to establish that the charitable company's auditor is aware of that information.

Independent auditor

The auditor, Grace Taggart of CG Taggart Accountancy Services has indicated her willingness to continue in office and a resolution that she be re-appointed will be proposed at the annual general meeting.

Approved by the board and signed on its behalf:



Albert Hewitt - Chairperson



Craig Brown - Trustee

C.H.A.R.T.E.R for Northern Ireland

Northern Ireland - Charity number 105834

Annual return

Independent auditor's report to the members of C.H.A.R.T.E.R. FOR NORTHERN IRELAND

Opinion

I have audited the financial statements of Charter NI ("the charitable company") for the year ended 31 March 2023 which comprise the Statement of financial activities (incorporating the income and expenditure account), Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

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

Basis for opinion

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the charitable company in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities in the circumstances set out in note 20 to the Financial Statements and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

I have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the Trustees' Report and Financial Statements, other than the financial statements and my auditor's report thereon. The trustees are responsible for the other information contained within the Trustees' Report and Financial Statements. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Independent auditor's report to the members of C.H.A.R.T.E.R. FOR NORTHERN IRELAND continued

Opinions on other matters prescribed by the Companies Act 2006

In my opinion, based on the work undertaken in the course of the audit:

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

Matters on which I am required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, I have not identified material misstatements in the directors' report.

I have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires me to report to you if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by me; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- I have not received all the information and explanations I require for my audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement set out on page 17, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Independent auditor's report to the members of C.H.A.R.T.E.R. FOR NORTHERN IRELAND continued

Auditor's responsibilities for the audit of the financial statements continued

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:


- obtaining an understanding of the significant legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework.
- assessing the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur.
- ensuring competence and capabilities to identify or recognise non-compliance with laws and regulations are maintained.

Because of the inherent limitations of an audit, there is a risk that I will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as I will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of my Auditor's report.

Use of my report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. My audit work has been undertaken so that I might state to the charitable company's members those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for my audit work, for this report, or for the opinions I have formed.



Grace Taggart FCA (Senior Statutory Auditor)

For and on behalf of CG Taggart Accountancy Services, Statutory Auditor,
17 Cypress Crescent, Donaghadee, Co Down, BT21 0QG

CG Taggart Accountancy Services is eligible to act as an auditor in terms of s1212 of the Companies Act 2006.

28 November 2023