

Community Advice Lisburn & Castlereagh

Northern Ireland · Charity number 106116

Details

Status	Received
Company number	59014
Registered	2017-07-05
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	50 Railway Street Lisburn Bt28 1xp BT28 1XP
Phone	07958655123
Email	calc@calcni.com
Website	www.calcni.com

Activities

Purposes: Lisburn & Castlereagh Citizens Advice is established for the promotion of any charitable purposes for the benefit of the community in the area of Lisburn and Castlereagh City Council, by the advancement of education, the protection of health and the relief of poverty, sickness and distress.

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

How the charity works: Advice/advocacy/information, Education/training, Volunteer development

Who the charity helps: Carers, Ethnic minorities, Ex-offenders and prisoners, General public, Homelessness, Men, Mental health, Older people, Physical disabilities, Sensory disabilities, Unemployed/low income, Volunteers, Women

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£329,320	£331,702	£-5,150	11

Trustees

Name	Role	Appointed
Arlene Marie Irvine		
Helen James		
John Belshaw		
Martin Busch		
Mrs Pamela Neill		
Natasha Black		
Robert James Johnston		
Stephen Thompson		
Yvonne Craig		

Accounts

COMMUNITY ADVICE LISBURN & CASTLEREAGH
 (COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
 50 RAILWAY STREET, LISBURN, CO ANTRIM, BT28 1XP
 Income and Expenditure Account for
 the year ended 31 March 2025

		175,265	154,055	329,320	223,726
		213,003	118,699	331,702	287,738
		(37,738)	35,356	(2,382)	(64,012)
		65,033	17,481	82,514	146,526
		-	-	-	-
		27,295	52,837	80,132	82,514
				Total	Total
		Unrestricted	Restricted	Funds	Funds
		Funds	Funds	2025	2024
	Notes	£	£	£	£
INCOMING RESOURCES					
Grants and donations	2	175,265	153,295	328,560	223,263
Other Income	3	-	760	760	463
EXPENDITURE					
Administration costs	4				
(DEFICIT) / SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR					
Accumulated Surplus of Income over Expenditure carried forward at 1 April 2024					
Funds transferred to operationl reserve					
SURPLUS OF INCOME OVER EXPENDITURE AT 31 MARCH 2025					
.					

Balance Sheet as
at 31 March 2025

	Notes	2025	2024
		£	£
Current assets			
Debtors and prepayments		1,316	1,492
Bank balances		133,964	134,531
Cash in hand		2	2
		130,132	132,514
		<u>130,132</u>	<u>132,514</u>
		135,282	136,025
Creditors: amounts falling due within one year	6	(5,150)	(3,511)
Net current assets			
Net assets			
Financed by:-			
OPERATIONAL RESERVE	7	50,000	50,000
FUNDS EMPLOYED			
Unrestricted funds		27,295	65,033
Restricted funds		52,837	17,481
		80,132	82,514
		<u>130,132</u>	<u>132,514</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on

Accounts

COMMUNITY ADVICE LISBURN & CASTLEREAGH
 (COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
 50 RAILWAY STREET, LISBURN, CO ANTRIM, BT28 1XP
 Income and Expenditure Account for
 the year ended 31 March 2024

		173,740	49,986	223,726	223,724
		199,606	88,132	287,738	215,762
		(25,866)	(38,146)	(64,012)	7,962
		90,899	55,627	146,526	148,564
		-	-	-	(10,000)
		65,033	17,481	82,514	146,526
				Total	Total
		Unrestricted	Restricted	Funds	Funds
	Notes	Funds	Funds	2024	2023
		£	£	£	£
INCOMING RESOURCES					
Grants and donations	2	173,740	49,523	223,263	223,663
Other Income	3	-	463	463	61
EXPENDITURE					
Administration costs	4				
(DEFICIT) / SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR					
Accumulated Surplus of Income over Expenditure carried forward at 1 April 2023					
Funds transferred to operationl reserve					
SURPLUS OF INCOME OVER EXPENDITURE AT 31 MARCH 2024					

COMMUNITY ADVICE LISBURN & CASTLEREAGH
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Balance Sheet as at 31
March 2024

	Notes	2024	2023
		£	£
Current assets			
Debtors and prepayments		1,492	1,492
Bank balances		134,531	197,581
Cash in hand		2	2
		132,514	196,526
		132,514	196,526
		136,025	199,075
Creditors: amounts falling due within one year	6	(3,511)	(2,549)
Net current assets			
Net assets			
Financed by:-			
OPERATIONAL RESERVE	7	50,000	50,000
FUNDS EMPLOYED			
Unrestricted funds		65,033	90,899
Restricted funds		17,481	55,627
		82,514	146,526
		132,514	196,526

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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COMMUNITY ADVICE LISBURN & CASTLEREAGH
(COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
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Mrs Yvonne Craig (Chairman)
Trustee / Director

Mrs Pamela Neill (Company Secretary / Treasurer)
Trustee / Director

Notes to the Financial Statements for the
year ended 31 March 2024

1 Accounting policies

Basis of preparation

These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008), adapted to meet the needs of unincorporated organisations. The only exceptions are where assets for charity use are not depreciated because their life is so long and the residual value is so high that it is considered that the depreciation charge is not material - freehold property. The financial statements have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised in June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE, then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cashflow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

Incoming Resources

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate.

Investment income

Bank interest is included in the income and expenditure account on a receipts basis.

Deferred income

In accordance with the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals (where applicable) are shown in the notes to the financial statements and the sums involved are shown as creditors in the financial statements.

Notes to the Financial Statements for the year ended 31 March 2024

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales .

Resources expended

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following: Costs of raising and generating funds;

Activities in furtherance of the charity's objectives;

The costs of activities in furtherance of the charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities;

Support costs of activities;

Support costs of activities for charitable purposes include salary costs;

Management and administration of the charity;

Management and administration costs represent expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements. In accordance with the requirements of the SORP 2005, such costs are allocated over the various activities of the charity;

Taxation

As a charity, the Company benefits from various exemptions from taxation, afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling within those exemptions.

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Notes to the Financial Statements for
the year ended 31 March 2024

2 Incoming resources - grants and donations

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2024	2023		
	£	£	£	£
Lisburn City Council	173,300	-	173,300	173,300
Lisburn City Council - Welfare Reform	-	26,884	26,884	5,302
Lisburn City Council - Salary contributions	-	-	-	31,640
Department For Communités - Utility costs funding	-	-	-	1,500
Advice NI - Salary contribution	-	21,554	21,554	11,716
Advice NI - Hosting costs	-	1,085	1,085	-
Local fundraising	440	-	440	205
	173,740	49,523	223,263	223,663

3 Incoming resources - other income

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2024	2023		
	£	£	£	£
Bank interest received	-	463	463	61
4 Total resources expended	-	463	463	61
			Total	Total

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Notes to the Financial Statements for
the year ended 31 March 2024

	Unrestricted	Restricted	Funds	Funds
	Funds	Funds	2024	2023
	£	£	£	£
Salaries	148,305	73,048	221,353	164,804
Employer's National Insurance	11,201	7,570	18,771	13,581
Employers NIC Allowance	(2,991)	(2,009)	(5,000)	(5,000)
Pension costs	3,643	3,014	6,657	2,472
Staff training and welfare	2,787	-	2,787	1,280
Rent - office	11,468	3,667	15,135	15,427
Insurance - Office	726	-	726	649
Insurance - Professional Indemnity	680	-	680	692
Equipment expensed	77	-	77	18
Travel and subsistence	1,594	10	1,604	1,009
Volunteers and staff dinners	500	-	500	637
Bank fees	313	-	313	307
Postage	278	-	278	137
Printing and stationery	295	216	511	672
Telephone and fax	2,694	-	2,694	2,723
Telephone upgrades	6,093	-	6,093	4,318
Advertising	-	750	750	128
Computer costs	438	1,770	2,208	750
Computer upgrades	-	-	-	464
Legal and professional fees	7,326	96	7,422	7,160
Independent Examiner's fee	750	-	750	735
Accountancy fees	930	-	930	915
Payroll services	1,041	-	1,041	500
Information and publications	134	-	134	346
Subscriptions	1,304	-	1,304	810
Sundry expenses	-	-	-	150
Cleaning	20	-	20	78

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Notes to the Financial Statements for
the year ended 31 March 2024

	199,606	88,132	287,738	215,762
4 Total resources expended (continued)				
		2024	2023	
		£	£	
Other direct costs include:-				
Trustees' remuneration		-	-	
Auditor's remuneration (including expenses):-				
Independent Examiner's fee		750	735	
Accountancy services		930	915	

The Trustees / Directors neither received nor waived any emoluments during the year (2023: £Nil).

5 Staff costs	2024	2023
	£	£
Wages and salaries	221,353	164,804
Social security costs	13,771	8,581
Pension costs	6,657	2,472
	241,781	175,857

The average number employed by the company (including part-time employees)
within each category of persons was:-

	2024	2023
No of Employees:-		
Administrative / Advisory staff	8	9
Management staff	1	1
	9	
		10

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Notes to the Financial Statements for
the year ended 31 March 2024

6 Creditors: amounts falling due within one year	2024	2023
	£	£
7 Operational reserve	2024	2023
	£	£
At 1 April 2023	50,000	40,000
Movement during the year	-	10,000
At 31 March 2024		50,000
	<u>3,511</u>	<u>2,100</u>
Trade creditors and accruals	<u>3,511</u>	<u>2,100</u>
	<u>50,000</u>	<u>50,000</u>

The company has put in place an operational reserve of £50,000 (a further £10,000 transferred during the financial year on 28 March 2023) to be made available at the discretion of the Trustees / Directors in furtherance of the objects of the charity and settle any redundancy payments should they arise.

8 Limited company

The liability of members is limited under the terms of the Company's Memorandum. Every member of the Company undertakes to contribute such amount as may be required, not exceeding £1 to the company's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member towards the winding up.

9 Contract Bond

A Contract Bond was opened on 11th June 2008 by Martin Busch Esq (the "Bureau" Chairman) and Wesley Doak Esq (the then "Bureau" Treasurer) to permit the bank to pay out salaries up to £20,000.

10 Provisions Available for Small Entities (PASE)

COMMUNITY ADVICE LISBURN & CASTLEREAGH
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Notes to the Financial Statements for
the year ended 31 March 2024

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

11 Related Party Transactions

During the year ended 31 March 2024, the company no related party transactions that had a material effect on our business, financial position, or results in the reporting period.

Community Advice Lisburn & Castlereagh

Northern Ireland - Charity number 106116

Annual report

Trustees' / Directors' Report

Objects

Community Advice Lisburn & Castlereagh ("CALC") aims to:-

1. Ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available to them, or through an inability to express their needs effectively; and
2. To exercise and maintain a responsible influence on the development of social policies and services both locally and nationally.

Advice and support are free, confidential, impartial and available to everyone regardless of race, sex, political opinion, religious belief, age or disability. Advice is provided in urban and rural locations and can be accessed by personal call, telephone or e-mail. Information sessions are available to groups on request and to schools and colleges. Our home visiting service ensures a service that is flexible and available to all.

By using this report as a guide and reviewing it regularly, it is hoped that it will help CALC to continue to work at a professional level but will assist in securing funding from a variety of sources to recruit staff and expand our service delivery. We hope that the plan will prove to existing and potential funders that CALC has enormous potential given that it provides independent, impartial and non-judgemental advice in the city providing a service in a community of 149,915 people.

Activities

We have an ever-increasing diverse population with a variety of advice needs. It is therefore a challenge for CALC to evolve to rise to these challenges, not least increasing language difficulties as our migrant population increases.

CALC provides further information and advice to clients through having staff trained in particular roles, being;

Benefit advice and checks, Money Advice, going into communities and providing an Outreach Service, Tribunal Representation and a Home Visiting Service.

CALC greatly acknowledges the support and assistance offered by Volunteers. Volunteers wishing to give of their time in offering their skills to CALC, are given an assessment of their skills and level of knowledge that would be beneficial to CALC support to the paid staff and being able to provide expertise knowledge to the many clients requiring assistance and advice.

All Volunteers undertake the mandatory training and are trained to the same high level as paid staff.

Achievements and performance

In April 2022 we once again were successful in our bid for the tender for Advice Services in the Lisburn and Castlereagh Council area. This is a 3yr contract with the possibility of a further 2yrs run on. Securing this funding allows us to continue to offer a full Advice service to the community of the LCCC area.

Trustees' / Directors' Report

In May 2022 the government first announced there would be Cost of Living payments made to people receiving certain benefits. This resulted in a lot more people seeking advice relating to what benefits they may be entitled too. There was also a big increase of people seeking help relating to Mortgage/housing costs. We also seen a big increase in the number of people being referred to the Food Bank.

Financial review

The Trustees are satisfied with the performance of the charity during the year and the position at 31 March 2024 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

The Trustee Management Board is working to the guidelines laid down by the Northern Ireland Charity Commission, in regard to having sufficient Reserve Funds in place to cover three months Staff

Salaries and build reserves to assist in staff redundancies.

At the 31 March 2024 there was £65,033 of a surplus in unrestricted funds, £17,481 of a surplus in restricted funds together with an operational reserve of £50,000 which the company has put in place to be made available at the discretion of the Directors in furtherance of the objects of the charity.

Principal funding sources

Funding comes from Lisburn & Castlereagh City Council (LCCC) as a result of the tender awarded. Funding continues to be provided by DFC via LCCC to meet additional costs due to Welfare Reform.

The Core Funding, allows CALC to maintain the level of expertise in our paid staff. Without the core funding, severe operational strain would be placed on CALC providing a service to the client and the community.

Structure, governance and management

Governing document

Community Advice Lisburn & Castlereagh is a company limited by guarantee and not having a share capital, whose registered office is situated in Northern Ireland. The company was incorporated on 20 April 2006.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of board of trustees

Newly appointed Trustees, must undertake Good Governance Training, to allow them to be fully functional sitting on a Community Advice Trustee Management Board and possess the skills of being able to communicate with others, ask probing questions, be able to analyse and identify areas of concern and offer sound advice and in addressing such concerns and be approachable to staff and outside agencies for networking opportunities, e.g. Social Security Agency and Northern Ireland Housing Agencies. All Trustee Management Board Members are expected to promote CALC and support the working of CALC.

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Trustees' / Directors' Report

Trustee Management Members will give leadership in managing, resourcing and developing CALC's Strategy for future years, to have CALC placed and relevant in an always-changing society, driven by population and economic factors.

Trustee Management Board to ensure CALC has a risk assessment in place, to cover IT Failure with a sound back up procedure in place, a staff reporting structure chain to protect staff in the working environment and good financial audit checks in place to protect all involved in the financial management procedures.

Mrs Pamela Neill
Company Secretary

Community Advice Lisburn & Castlereagh

Northern Ireland - Charity number 106116

Annual return

Independent examiner's report to the Trustees of COMMUNITY ADVICE LISBURN & CASTLEREAGH

I am reporting on the financial statements of COMMUNITY ADVICE LISBURN & CASTLEREAGH for the year ended 31 March 2024 which are set out on pages 7 to 14.

Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued financial statements and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants Ireland.

It is my responsibility to:-

- examine the financial statements under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:-

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations
- have not been met; or

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Independent examiner's report to the Trustees of COMMUNITY ADVICE LISBURN & CASTLEREAGH

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

RICHARD C SHIELDS MA, FCA
Chartered Accountant and Reporting Accountant
Adrian Hall & Co
1st Floor
100 Main Street
BANGOR, Co Down
BT20 4AG

Accounts

Registered number
NI059014

COMMUNITY ADVICE LISBURN & CASTLEREAGH
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50 RAILWAY STREET, LISBURN, CO ANTRIM, BT28 1XP

Report and Accounts

31 March 2023

**COMMUNITY ADVICE LISBURN & CASTLEREAGH
(COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
50 RAILWAY STREET, LISBURN, CO ANTRIM, BT28 1XP**

Trustees' / Directors' Report

The Trustees present their report and financial statements for the year ended 31 March 2023.

Charity name:	Community Advice Lisburn & Castlereagh
Charity registration number:	XN45350
Registered number:	NI059014
Charity's principal office:	Bridge Community Centre Railway Street Lisburn BT28 1XP
Chartered Accountants	Adrian Hall & Co Chartered Accountants and Reporting Accountants 1st Floor 100 Main Street BANGOR Co Down BT20 4AG
Solicitors	McFarland and Graham McCombe 41-43 Bachelors Walk LISBURN BT28 1XN

The members of the Board of Trustees of the charity during the year ended 31 March 2023:

Martin Busch Esq	Chairman
Mrs Yvonne Craig	Chairman
Jonathon David McCombe	Vice-Chairman
Mrs Pamela Neill	Company Secretary / Treasurer

The members of the Board of Trustees of the charity at the date the report and financial statements were approved were:

Mrs Yvonne Craig	Chairman
Jonathon David McCombe	Vice-Chairman
Mrs Pamela Neill	Company Secretary / Treasurer

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Trustees' / Directors' Report

Principal objectives and activities

Objects

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Advice and support are free, confidential, impartial and available to everyone regardless of race, sex, political opinion, religious belief, age or disability. Advice is provided in urban and rural locations and can be accessed by personal call, telephone or e-mail. Information sessions are available to groups on request and to schools and colleges. Our home visiting service ensures a service that is flexible and available to all.

By using this report as a guide and reviewing it regularly, it is hoped that it will help CALC to continue to work at a professional level but will assist in securing funding from a variety of sources to recruit staff and expand our service delivery. We hope that the plan will prove to existing and potential funders that CALC has enormous potential given that it provides independent, impartial and non-judgemental advice in the city providing a service in a community of 144,381 people.

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Trustees' / Directors' Report

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Financial review

The Trustees are satisfied with the performance of the charity during the year and the position at 31 March 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

The Trustee Management Board is working to the guidelines laid down by the Northern Ireland Charity Commission, in regard to having sufficient Reserve Funds in place to cover three months Staff Salaries and build reserves to assist in staff redundancies.

At the 31 March 2023 there was £85,163 of a surplus in unrestricted funds, £63,401 of a surplus in restricted funds together with an operational reserve of £40,000 which the company has put in place to be made available at the discretion of the Directors in furtherance of the objects of the charity.

Principal funding sources

Funding comes from Lisburn & Castlereagh City Council (LCCC) as a result of the tender awarded. Funding continues to be provided by DFC via LCCC to meet additional costs due to Welfare Reform.

The Core Funding, allows CALC to maintain the level of expertise in our paid staff. Without the core funding, severe operational strain would be placed on CALC providing a service to the client and the community.

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(COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
50 RAILWAY STREET, LISBURN, CO ANTRIM, BT28 1XP

Trustees' / Directors' Report

Structure, governance and management

Governing document

Community Advice Lisburn & Castlereagh is a company limited by guarantee and not having a share capital, whose registered office is situated in Northern Ireland. The company was incorporated on 20 April 2006.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of board of trustees

Newly appointed Trustees, must undertake Good Governance Training, to allow them to be fully functional sitting on a Community Advice Trustee Management Board and possess the skills of being able to communicate with others, ask probing questions, be able to analyse and identify areas of concern and offer sound advice and in addressing such concerns and be approachable to staff and outside agencies for networking opportunities, e.g. Social Security Agency and Northern Ireland Housing Agencies. All Trustee Management Board Members are expected to promote CALC and support the working of CALC.

Trustee Management Members will give leadership in managing, resourcing and developing CALC's Strategy for future years, to have CALC placed and relevant in an always-changing society, driven by population and economic factors.

Trustee Management Board to ensure CALC has a risk assessment in place, to cover IT Failure with a sound back up procedure in place, a staff reporting structure chain to protect staff in the working environment and good financial audit checks in place to protect all involved in the financial management procedures.

Mrs Pamela Neill
Company Secretary

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Independent examiner's report
to the Trustees of COMMUNITY ADVICE LISBURN & CASTLEREAGH

I am reporting on the financial statements of COMMUNITY ADVICE LISBURN & CASTLEREAGH for the year ended 31 March 2023 which are set out on pages 7 to 14.

Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued financial statements and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants Ireland.

It is my responsibility to:-

- examine the financial statements under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:-

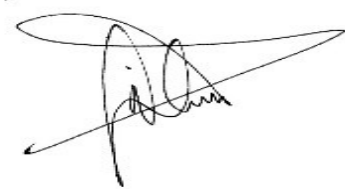
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations
- have not been met; or

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Independent examiner's report
to the Trustees of COMMUNITY ADVICE LISBURN & CASTLEREAGH

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

A handwritten signature in black ink, appearing to read 'R. C. Shields', with a long horizontal stroke extending to the right.

RICHARD C SHIELDS MA, FCA
Chartered Accountant and Reporting Accountant
Adrian Hall & Co
1st Floor
100 Main Street
BANGOR, Co Down
BT20 4AG

COMMUNITY ADVICE LISBURN & CASTLEREAGH
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Income and Expenditure Account
for the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES					
Grants and donations	2	173,505	50,158	223,663	278,111
Other Income	3	-	61	61	-
		<u>173,505</u>	<u>50,219</u>	<u>223,724</u>	<u>278,111</u>
EXPENDITURE					
Administration costs	4	<u>157,769</u>	<u>57,993</u>	<u>215,762</u>	<u>233,362</u>
SURPLUS / (DEFICIT) OF INCOME OVER EXPENDITURE FOR THE YEAR		15,736	(7,774)	7,962	44,749
Accumulated Surplus of Income over Expenditure carried forward at 1 April 2022		85,163	63,401	148,564	103,815
Funds transferred to operationl reserve		(10,000)	-	(10,000)	-
SURPLUS OF INCOME OVER EXPENDITURE AT 31 MARCH 2023		<u>90,899</u>	<u>55,627</u>	<u>146,526</u>	<u>148,564</u>

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Balance Sheet
as at 31 March 2023

	Notes	2023	2022
		£	£
Current assets			
Debtors and prepayments		1,492	1,492
Bank balances		197,581	189,170
Cash in hand		2	2
		<u>199,075</u>	<u>190,664</u>
Creditors: amounts falling due within one year	6	(2,549)	(2,100)
Net current assets		<u>196,526</u>	<u>188,564</u>
Net assets		<u><u>196,526</u></u>	<u><u>188,564</u></u>
Financed by:-			
OPERATIONAL RESERVE	7	50,000	40,000
FUNDS EMPLOYED			
Unrestricted funds		90,899	85,163
Restricted funds		<u>55,627</u>	<u>63,401</u>
		146,526	148,564
		<u><u>196,526</u></u>	<u><u>188,564</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on

Mrs Yvonne Craig (Chairman)
Trustee / Director

Mrs Pamela Neill (Company Secretary / Treasurer)
Trustee / Director

**COMMUNITY ADVICE LISBURN & CASTLEREAGH
(COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
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**Notes to the Financial Statements
for the year ended 31 March 2023**

1 Accounting policies

Basis of preparation

These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008), adapted to meet the needs of unincorporated organisations. The only exceptions are where assets for charity use are not depreciated because their life is so long and the residual value is so high that it is considered that the depreciation charge is not material - freehold property. The financial statements have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised in June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE, then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cashflow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

Incoming Resources

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate.

Investment income

Bank interest is included in the income and expenditure account on a receipts basis.

Deferred income

In accordance with the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals (where applicable) are shown in the notes to the financial statements and the sums involved are shown as creditors in the financial statements.

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Notes to the Financial Statements
for the year ended 31 March 2023

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales .

Resources expended

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following:-

Costs of raising and generating funds;

Activities in furtherance of the charity's objectives;

The costs of activities in furtherance of the charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities;

Support costs of activities;

Support costs of activities for charitable purposes include salary costs;

Management and administration of the charity;

Management and administration costs represent expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements. In accordance with the requirements of the SORP 2005, such costs are allocated over the various activities of the charity;

Taxation

As a charity, the Company benefits from various exemptions from taxation, afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling within those exemptions.

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Notes to the Financial Statements
for the year ended 31 March 2023

2 Incoming resources - grants and donations

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Lisburn City Council	173,300	-	173,300	173,300
Lisburn City Council - Welfare Reform	-	5,302	5,302	45,612
Lisburn City Council - COVID financial inclusion gran	-	-	-	10,919
Lisburn City Council - Salary contributions	-	31,640	31,640	-
Department For Communities - Utility costs funding	-	1,500	1,500	-
Advice NI - Salary contribution	-	11,716	11,716	39,469
Advice NI - Hosting costs	-	-	-	8,341
Advice NI - Office aid re. Covid-19	-	-	-	450
Local fundraising	205	-	205	20
	173,505	50,158	223,663	278,111

3 Incoming resources - other income

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Bank interest received	-	61	61	-
	-	61	61	-

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Notes to the Financial Statements
for the year ended 31 March 2023

4 Total resources expended

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Salaries	112,980	51,824	164,804	175,970
Employer's National Insurance	8,227	5,354	13,581	9,555
Employers NIC Allowance	(3,047)	(1,953)	(5,000)	(4,001)
Pension costs	1,214	1,258	2,472	3,713
Staff training and welfare	1,280	-	1,280	693
Rent - office	14,057	1,370	15,427	20,468
Insurance - Office	649	-	649	595
Insurance - Professional Indemnity	692	-	692	641
Equipment expensed	18	-	18	1,034
Travel and subsistence	1,009	-	1,009	583
Volunteers and staff dinners	637	-	637	-
Bank fees	267	40	307	356
Postage	137	-	137	290
Printing and stationery	672	-	672	420
Telephone and fax	2,723	-	2,723	5,305
Telephone upgrades	4,318	-	4,318	-
Advertising	128	-	128	2,648
Computer costs	750	-	750	2,770
Computer upgrades	464	-	464	815
Legal and professional fees	7,160	-	7,160	7,160
Independent Examiner's fee	735	-	735	735
Accountancy fees	915	-	915	915
Payroll services	500	-	500	618
Information and publications	346	-	346	531
Subscriptions	810	-	810	1,278
Sundry expenses	50	100	150	270
Cleaning	78	-	78	-
	157,769	57,993	215,762	233,362

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Notes to the Financial Statements
for the year ended 31 March 2023

4 Total resources expended (continued)

	2023	2022
	£	£
Other direct costs include:-		
Trustees' remuneration	-	-
Auditor's remuneration (including expenses):-		
Independent Examiner's fee	735	735
Accountancy services	915	915
	<u>915</u>	<u>915</u>

The Trustees / Directors neither received nor waived any emoluments during the year (2022: £Nil).

5 Staff costs

	2023	2022
	£	£
Wages and salaries	164,804	175,970
Social security costs	8,581	5,554
Pension costs	2,472	3,713
	<u>175,857</u>	<u>185,237</u>

The average number employed by the company (including part-time employees) within each category of persons was:-

	2023	2022
No of Employees:-		
Administrative / Advisory staff	9	8
Management staff	1	1
	<u>10</u>	<u>9</u>

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors and accruals	2,549	2,100
	<u>2,549</u>	<u>2,100</u>

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Notes to the Financial Statements
for the year ended 31 March 2023

7 Operational reserve	2023	2022
	£	£
At 1 April 2022	40,000	40,000
Movement during the year	10,000	-
At 31 March 2023	<u>50,000</u>	<u>40,000</u>

The company has put in place an operational reserve of £50,000 (a further £10,000 transferred during the financial year on 28 March 2023) to be made available at the discretion of the Trustees / Directors in furtherance of the objects of the charity and settle any redundancy payments should they arise.

8 Limited company

The liability of members is limited under the terms of the Company's Memorandum. Every member of the Company undertakes to contribute such amount as may be required, not exceeding £1 to the company's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member towards the winding up.

9 Contract Bond

A Contract Bond was opened on 11th June 2008 by Martin Busch Esq (the "Bureau" Chairman) and Wesley Doak Esq (the then "Bureau" Treasurer) to permit the bank to pay out salaries up to £20,000.

10 Provisions Available for Small Entities (PASE)

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

11 Related Party Transactions

During the year ended 31 March 2023, the company no related party transactions that had a material effect on our business, financial position, or results in the reporting period.

Community Advice Lisburn & Castlereagh

Northern Ireland - Charity number 106116

Annual report

Registered number
NI059014

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Report and Accounts

31 March 2023

**COMMUNITY ADVICE LISBURN & CASTLEREAGH
(COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
50 RAILWAY STREET, LISBURN, CO ANTRIM, BT28 1XP**

Trustees' / Directors' Report

The Trustees present their report and financial statements for the year ended 31 March 2023.

Charity name:	Community Advice Lisburn & Castlereagh
Charity registration number:	XN45350
Registered number:	NI059014
Charity's principal office:	Bridge Community Centre Railway Street Lisburn BT28 1XP
Chartered Accountants	Adrian Hall & Co Chartered Accountants and Reporting Accountants 1st Floor 100 Main Street BANGOR Co Down BT20 4AG
Solicitors	McFarland and Graham McCombe 41-43 Bachelors Walk LISBURN BT28 1XN

The members of the Board of Trustees of the charity during the year ended 31 March 2023:

Martin Busch Esq	Chairman
Mrs Yvonne Craig	Chairman
Jonathon David McCombe	Vice-Chairman
Mrs Pamela Neill	Company Secretary / Treasurer

The members of the Board of Trustees of the charity at the date the report and financial statements were approved were:

Mrs Yvonne Craig	Chairman
Jonathon David McCombe	Vice-Chairman
Mrs Pamela Neill	Company Secretary / Treasurer

**COMMUNITY ADVICE LISBURN & CASTLEREAGH
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Trustees' / Directors' Report

Principal objectives and activities

Objects

Community Advice Lisburn & Castlereagh ("CALC") aims to:-

1. Ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available to them, or through an inability to express their needs effectively; and
2. To exercise and maintain a responsible influence on the development of social policies and services both locally and nationally.

Advice and support are free, confidential, impartial and available to everyone regardless of race, sex, political opinion, religious belief, age or disability. Advice is provided in urban and rural locations and can be accessed by personal call, telephone or e-mail. Information sessions are available to groups on request and to schools and colleges. Our home visiting service ensures a service that is flexible and available to all.

By using this report as a guide and reviewing it regularly, it is hoped that it will help CALC to continue to work at a professional level but will assist in securing funding from a variety of sources to recruit staff and expand our service delivery. We hope that the plan will prove to existing and potential funders that CALC has enormous potential given that it provides independent, impartial and non-judgemental advice in the city providing a service in a community of 144,381 people.

Activities

We have an ever-increasing diverse population with a variety of advice needs. It is therefore a challenge for CALC to evolve to rise to these challenges, not least increasing language difficulties as our migrant population increases.

CALC provides further information and advice to clients through having staff trained in particular roles, being;

Benefit advice and checks, Money Advice, going into communities and providing an Outreach Service, Tribunal Representation and a Home Visiting Service.

CALC greatly acknowledges the support and assistance offered by Volunteers. Volunteers wishing to give of their time in offering their skills to CALC, are given an assessment of their skills and level of knowledge that would be beneficial to CALC support to the paid staff and being able to provide expertise knowledge to the many clients requiring assistance and advice.

All Volunteers undertake the mandatory training and are trained to the same high level as paid staff.

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Trustees' / Directors' Report

Achievements and performance

In April 2022 we once again were successful in our bid for the tender for Advice Services in the Lisburn and Castlereagh Council area. This is a 3yr contract with the possibility of a further 2yrs run-on. Securing this funding allows us to continue to offer a full Advice service to the community of the LCCC area.

In May 2022 the government first announced there would be Cost of Living payments made to people receiving certain benefits. This resulted in a lot more people seeking advice relating to what benefits they may be entitled too. There was also a big increase of people seeking help relating to Mortgage/housing costs. We also seen a big increase in the number of people being referred to the Food Bank.

Financial review

The Trustees are satisfied with the performance of the charity during the year and the position at 31 March 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

The Trustee Management Board is working to the guidelines laid down by the Northern Ireland Charity Commission, in regard to having sufficient Reserve Funds in place to cover three months Staff Salaries and build reserves to assist in staff redundancies.

At the 31 March 2023 there was £85,163 of a surplus in unrestricted funds, £63,401 of a surplus in restricted funds together with an operational reserve of £40,000 which the company has put in place to be made available at the discretion of the Directors in furtherance of the objects of the charity.

Principal funding sources

Funding comes from Lisburn & Castlereagh City Council (LCCC) as a result of the tender awarded. Funding continues to be provided by DFC via LCCC to meet additional costs due to Welfare Reform.

The Core Funding, allows CALC to maintain the level of expertise in our paid staff. Without the core funding, severe operational strain would be placed on CALC providing a service to the client and the community.

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Trustees' / Directors' Report

Structure, governance and management

Governing document

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The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of board of trustees

Newly appointed Trustees, must undertake Good Governance Training, to allow them to be fully functional sitting on a Community Advice Trustee Management Board and possess the skills of being able to communicate with others, ask probing questions, be able to analyse and identify areas of concern and offer sound advice and in addressing such concerns and be approachable to staff and outside agencies for networking opportunities, e.g. Social Security Agency and Northern Ireland Housing Agencies. All Trustee Management Board Members are expected to promote CALC and support the working of CALC.

Trustee Management Members will give leadership in managing, resourcing and developing CALC's Strategy for future years, to have CALC placed and relevant in an always-changing society, driven by population and economic factors.

Trustee Management Board to ensure CALC has a risk assessment in place, to cover IT Failure with a sound back up procedure in place, a staff reporting structure chain to protect staff in the working environment and good financial audit checks in place to protect all involved in the financial management procedures.

Mrs Pamela Neill
Company Secretary

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Independent examiner's report
to the Trustees of COMMUNITY ADVICE LISBURN & CASTLEREAGH

I am reporting on the financial statements of COMMUNITY ADVICE LISBURN & CASTLEREAGH for the year ended 31 March 2023 which are set out on pages 7 to 14.

Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued financial statements and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants Ireland.

It is my responsibility to:-

- examine the financial statements under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:-

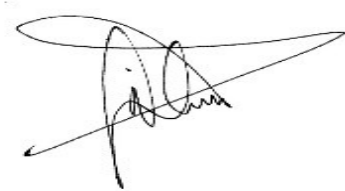
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations
- have not been met; or

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Independent examiner's report
to the Trustees of COMMUNITY ADVICE LISBURN & CASTLEREAGH

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

A handwritten signature in black ink, appearing to read 'R. C. Shields', with a long horizontal stroke extending to the right.

RICHARD C SHIELDS MA, FCA
Chartered Accountant and Reporting Accountant
Adrian Hall & Co
1st Floor
100 Main Street
BANGOR, Co Down
BT20 4AG

COMMUNITY ADVICE LISBURN & CASTLEREAGH
(COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
50 RAILWAY STREET, LISBURN, CO ANTRIM, BT28 1XP

Income and Expenditure Account
for the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES					
Grants and donations	2	173,505	50,158	223,663	278,111
Other Income	3	-	61	61	-
		<u>173,505</u>	<u>50,219</u>	<u>223,724</u>	<u>278,111</u>
EXPENDITURE					
Administration costs	4	<u>157,769</u>	<u>57,993</u>	<u>215,762</u>	<u>233,362</u>
SURPLUS / (DEFICIT) OF INCOME OVER EXPENDITURE FOR THE YEAR		15,736	(7,774)	7,962	44,749
Accumulated Surplus of Income over Expenditure carried forward at 1 April 2022		85,163	63,401	148,564	103,815
Funds transferred to operationl reserve		(10,000)	-	(10,000)	-
SURPLUS OF INCOME OVER EXPENDITURE AT 31 MARCH 2023		<u>90,899</u>	<u>55,627</u>	<u>146,526</u>	<u>148,564</u>

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50 RAILWAY STREET, LISBURN, CO ANTRIM, BT28 1XP

Balance Sheet
as at 31 March 2023

	Notes	2023	2022
		£	£
Current assets			
Debtors and prepayments		1,492	1,492
Bank balances		197,581	189,170
Cash in hand		2	2
		<u>199,075</u>	<u>190,664</u>
Creditors: amounts falling due within one year	6	(2,549)	(2,100)
Net current assets		<u>196,526</u>	<u>188,564</u>
Net assets		<u><u>196,526</u></u>	<u><u>188,564</u></u>
Financed by:-			
OPERATIONAL RESERVE	7	50,000	40,000
FUNDS EMPLOYED			
Unrestricted funds		90,899	85,163
Restricted funds		<u>55,627</u>	<u>63,401</u>
		146,526	148,564
		<u><u>196,526</u></u>	<u><u>188,564</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on

Mrs Yvonne Craig (Chairman)
Trustee / Director

Mrs Pamela Neill (Company Secretary / Treasurer)
Trustee / Director

**COMMUNITY ADVICE LISBURN & CASTLEREAGH
(COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
50 RAILWAY STREET, LISBURN, CO ANTRIM, BT28 1XP**

**Notes to the Financial Statements
for the year ended 31 March 2023**

1 Accounting policies

Basis of preparation

These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008), adapted to meet the needs of unincorporated organisations. The only exceptions are where assets for charity use are not depreciated because their life is so long and the residual value is so high that it is considered that the depreciation charge is not material - freehold property. The financial statements have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised in June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE, then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE.

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cashflow statement.

The particular accounting policies adopted are set out below.

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention.

The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid.

Incoming Resources

Incoming resources are accounted for on a receivable basis deferred as described below where appropriate.

Investment income

Bank interest is included in the income and expenditure account on a receipts basis.

Deferred income

In accordance with the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals (where applicable) are shown in the notes to the financial statements and the sums involved are shown as creditors in the financial statements.

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(COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
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Notes to the Financial Statements
for the year ended 31 March 2023

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales .

Resources expended

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following:-

Costs of raising and generating funds;

Activities in furtherance of the charity's objectives;

The costs of activities in furtherance of the charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities;

Support costs of activities;

Support costs of activities for charitable purposes include salary costs;

Management and administration of the charity;

Management and administration costs represent expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements. In accordance with the requirements of the SORP 2005, such costs are allocated over the various activities of the charity;

Taxation

As a charity, the Company benefits from various exemptions from taxation, afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling within those exemptions.

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Notes to the Financial Statements
for the year ended 31 March 2023

2 Incoming resources - grants and donations

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Lisburn City Council	173,300	-	173,300	173,300
Lisburn City Council - Welfare Reform	-	5,302	5,302	45,612
Lisburn City Council - COVID financial inclusion gran	-	-	-	10,919
Lisburn City Council - Salary contributions	-	31,640	31,640	-
Department For Communités - Utility costs funding	-	1,500	1,500	-
Advice NI - Salary contribution	-	11,716	11,716	39,469
Advice NI - Hosting costs	-	-	-	8,341
Advice NI - Office aid re. Covid-19	-	-	-	450
Local fundraising	205	-	205	20
	<u>173,505</u>	<u>50,158</u>	<u>223,663</u>	<u>278,111</u>

3 Incoming resources - other income

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Bank interest received	-	61	61	-
	<u>-</u>	<u>61</u>	<u>61</u>	<u>-</u>

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Notes to the Financial Statements
for the year ended 31 March 2023

4 Total resources expended

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Salaries	112,980	51,824	164,804	175,970
Employer's National Insurance	8,227	5,354	13,581	9,555
Employers NIC Allowance	(3,047)	(1,953)	(5,000)	(4,001)
Pension costs	1,214	1,258	2,472	3,713
Staff training and welfare	1,280	-	1,280	693
Rent - office	14,057	1,370	15,427	20,468
Insurance - Office	649	-	649	595
Insurance - Professional Indemnity	692	-	692	641
Equipment expensed	18	-	18	1,034
Travel and subsistence	1,009	-	1,009	583
Volunteers and staff dinners	637	-	637	-
Bank fees	267	40	307	356
Postage	137	-	137	290
Printing and stationery	672	-	672	420
Telephone and fax	2,723	-	2,723	5,305
Telephone upgrades	4,318	-	4,318	-
Advertising	128	-	128	2,648
Computer costs	750	-	750	2,770
Computer upgrades	464	-	464	815
Legal and professional fees	7,160	-	7,160	7,160
Independent Examiner's fee	735	-	735	735
Accountancy fees	915	-	915	915
Payroll services	500	-	500	618
Information and publications	346	-	346	531
Subscriptions	810	-	810	1,278
Sundry expenses	50	100	150	270
Cleaning	78	-	78	-
	157,769	57,993	215,762	233,362

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Notes to the Financial Statements
for the year ended 31 March 2023

4 Total resources expended (continued)

	2023	2022
	£	£
Other direct costs include:-		
Trustees' remuneration	-	-
Auditor's remuneration (including expenses):-		
Independent Examiner's fee	735	735
Accountancy services	915	915
	<u>915</u>	<u>915</u>

The Trustees / Directors neither received nor waived any emoluments during the year (2022: £Nil).

5 Staff costs

	2023	2022
	£	£
Wages and salaries	164,804	175,970
Social security costs	8,581	5,554
Pension costs	2,472	3,713
	<u>175,857</u>	<u>185,237</u>

The average number employed by the company (including part-time employees) within each category of persons was:-

	2023	2022
No of Employees:-		
Administrative / Advisory staff	9	8
Management staff	1	1
	<u>10</u>	<u>9</u>

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors and accruals	2,549	2,100
	<u>2,549</u>	<u>2,100</u>

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Notes to the Financial Statements
for the year ended 31 March 2023

7 Operational reserve	2023	2022
	£	£
At 1 April 2022	40,000	40,000
Movement during the year	10,000	-
At 31 March 2023	<u>50,000</u>	<u>40,000</u>

The company has put in place an operational reserve of £50,000 (a further £10,000 transferred during the financial year on 28 March 2023) to be made available at the discretion of the Trustees / Directors in furtherance of the objects of the charity and settle any redundancy payments should they arise.

8 Limited company

The liability of members is limited under the terms of the Company's Memorandum. Every member of the Company undertakes to contribute such amount as may be required, not exceeding £1 to the company's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member towards the winding up.

9 Contract Bond

A Contract Bond was opened on 11th June 2008 by Martin Busch Esq (the "Bureau" Chairman) and Wesley Doak Esq (the then "Bureau" Treasurer) to permit the bank to pay out salaries up to £20,000.

10 Provisions Available for Small Entities (PASE)

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

11 Related Party Transactions

During the year ended 31 March 2023, the company no related party transactions that had a material effect on our business, financial position, or results in the reporting period.

Community Advice Lisburn & Castlereagh

Northern Ireland - Charity number 106116

Annual return

Registered number
NI059014

COMMUNITY ADVICE LISBURN & CASTLEREAGH
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50 RAILWAY STREET, LISBURN, CO ANTRIM, BT28 1XP

Report and Accounts

31 March 2023

**COMMUNITY ADVICE LISBURN & CASTLEREAGH
(COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
50 RAILWAY STREET, LISBURN, CO ANTRIM, BT28 1XP**

Trustees' / Directors' Report

The Trustees present their report and financial statements for the year ended 31 March 2023.

Charity name:	Community Advice Lisburn & Castlereagh
Charity registration number:	XN45350
Registered number:	NI059014
Charity's principal office:	Bridge Community Centre Railway Street Lisburn BT28 1XP
Chartered Accountants	Adrian Hall & Co Chartered Accountants and Reporting Accountants 1st Floor 100 Main Street BANGOR Co Down BT20 4AG
Solicitors	McFarland and Graham McCombe 41-43 Bachelors Walk LISBURN BT28 1XN

The members of the Board of Trustees of the charity during the year ended 31 March 2023:

Martin Busch Esq	Chairman
Mrs Yvonne Craig	Chairman
Jonathon David McCombe	Vice-Chairman
Mrs Pamela Neill	Company Secretary / Treasurer

The members of the Board of Trustees of the charity at the date the report and financial statements were approved were:

Mrs Yvonne Craig	Chairman
Jonathon David McCombe	Vice-Chairman
Mrs Pamela Neill	Company Secretary / Treasurer

**COMMUNITY ADVICE LISBURN & CASTLEREAGH
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50 RAILWAY STREET, LISBURN, CO ANTRIM, BT28 1XP**

Trustees' / Directors' Report

Principal objectives and activities

Objects

Community Advice Lisburn & Castlereagh ("CALC") aims to:-

1. Ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available to them, or through an inability to express their needs effectively; and
2. To exercise and maintain a responsible influence on the development of social policies and services both locally and nationally.

Advice and support are free, confidential, impartial and available to everyone regardless of race, sex, political opinion, religious belief, age or disability. Advice is provided in urban and rural locations and can be accessed by personal call, telephone or e-mail. Information sessions are available to groups on request and to schools and colleges. Our home visiting service ensures a service that is flexible and available to all.

By using this report as a guide and reviewing it regularly, it is hoped that it will help CALC to continue to work at a professional level but will assist in securing funding from a variety of sources to recruit staff and expand our service delivery. We hope that the plan will prove to existing and potential funders that CALC has enormous potential given that it provides independent, impartial and non-judgemental advice in the city providing a service in a community of 144,381 people.

Activities

We have an ever-increasing diverse population with a variety of advice needs. It is therefore a challenge for CALC to evolve to rise to these challenges, not least increasing language difficulties as our migrant population increases.

CALC provides further information and advice to clients through having staff trained in particular roles, being;

Benefit advice and checks, Money Advice, going into communities and providing an Outreach Service, Tribunal Representation and a Home Visiting Service.

CALC greatly acknowledges the support and assistance offered by Volunteers. Volunteers wishing to give of their time in offering their skills to CALC, are given an assessment of their skills and level of knowledge that would be beneficial to CALC support to the paid staff and being able to provide expertise knowledge to the many clients requiring assistance and advice.

All Volunteers undertake the mandatory training and are trained to the same high level as paid staff.

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Trustees' / Directors' Report

Achievements and performance

In April 2022 we once again were successful in our bid for the tender for Advice Services in the Lisburn and Castlereagh Council area. This is a 3yr contract with the possibility of a further 2yrs run-on. Securing this funding allows us to continue to offer a full Advice service to the community of the LCCC area.

In May 2022 the government first announced there would be Cost of Living payments made to people receiving certain benefits. This resulted in a lot more people seeking advice relating to what benefits they may be entitled too. There was also a big increase of people seeking help relating to Mortgage/housing costs. We also seen a big increase in the number of people being referred to the Food Bank.

Financial review

The Trustees are satisfied with the performance of the charity during the year and the position at 31 March 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

The Trustee Management Board is working to the guidelines laid down by the Northern Ireland Charity Commission, in regard to having sufficient Reserve Funds in place to cover three months Staff Salaries and build reserves to assist in staff redundancies.

At the 31 March 2023 there was £85,163 of a surplus in unrestricted funds, £63,401 of a surplus in restricted funds together with an operational reserve of £40,000 which the company has put in place to be made available at the discretion of the Directors in furtherance of the objects of the charity.

Principal funding sources

Funding comes from Lisburn & Castlereagh City Council (LCCC) as a result of the tender awarded. Funding continues to be provided by DFC via LCCC to meet additional costs due to Welfare Reform.

The Core Funding, allows CALC to maintain the level of expertise in our paid staff. Without the core funding, severe operational strain would be placed on CALC providing a service to the client and the community.

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Trustees' / Directors' Report

Structure, governance and management

Governing document

Community Advice Lisburn & Castlereagh is a company limited by guarantee and not having a share capital, whose registered office is situated in Northern Ireland. The company was incorporated on 20 April 2006.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of board of trustees

Newly appointed Trustees, must undertake Good Governance Training, to allow them to be fully functional sitting on a Community Advice Trustee Management Board and possess the skills of being able to communicate with others, ask probing questions, be able to analyse and identify areas of concern and offer sound advice and in addressing such concerns and be approachable to staff and outside agencies for networking opportunities, e.g. Social Security Agency and Northern Ireland Housing Agencies. All Trustee Management Board Members are expected to promote CALC and support the working of CALC.

Trustee Management Members will give leadership in managing, resourcing and developing CALC's Strategy for future years, to have CALC placed and relevant in an always-changing society, driven by population and economic factors.

Trustee Management Board to ensure CALC has a risk assessment in place, to cover IT Failure with a sound back up procedure in place, a staff reporting structure chain to protect staff in the working environment and good financial audit checks in place to protect all involved in the financial management procedures.

Mrs Pamela Neill
Company Secretary

COMMUNITY ADVICE LISBURN & CASTLEREAGH
(COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
50 RAILWAY STREET, LISBURN, CO ANTRIM, BT28 1XP

Independent examiner's report
to the Trustees of COMMUNITY ADVICE LISBURN & CASTLEREAGH

I am reporting on the financial statements of COMMUNITY ADVICE LISBURN & CASTLEREAGH for the year ended 31 March 2023 which are set out on pages 7 to 14.

Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued financial statements and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants Ireland.

It is my responsibility to:-

- examine the financial statements under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:-

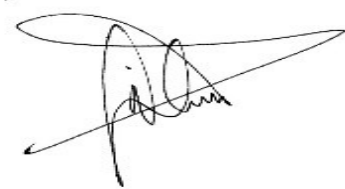
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations
- have not been met; or

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Independent examiner's report
to the Trustees of COMMUNITY ADVICE LISBURN & CASTLEREAGH

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

A handwritten signature in black ink, appearing to read 'R. C. Shields', with a long horizontal stroke extending to the right.

RICHARD C SHIELDS MA, FCA
Chartered Accountant and Reporting Accountant
Adrian Hall & Co
1st Floor
100 Main Street
BANGOR, Co Down
BT20 4AG

COMMUNITY ADVICE LISBURN & CASTLEREAGH
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Income and Expenditure Account
for the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES					
Grants and donations	2	173,505	50,158	223,663	278,111
Other Income	3	-	61	61	-
		<u>173,505</u>	<u>50,219</u>	<u>223,724</u>	<u>278,111</u>
EXPENDITURE					
Administration costs	4	<u>157,769</u>	<u>57,993</u>	<u>215,762</u>	<u>233,362</u>
SURPLUS / (DEFICIT) OF INCOME OVER EXPENDITURE FOR THE YEAR		15,736	(7,774)	7,962	44,749
Accumulated Surplus of Income over Expenditure carried forward at 1 April 2022		85,163	63,401	148,564	103,815
Funds transferred to operationl reserve		(10,000)	-	(10,000)	-
SURPLUS OF INCOME OVER EXPENDITURE AT 31 MARCH 2023		<u>90,899</u>	<u>55,627</u>	<u>146,526</u>	<u>148,564</u>

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50 RAILWAY STREET, LISBURN, CO ANTRIM, BT28 1XP

Balance Sheet
as at 31 March 2023

	Notes	2023	2022
		£	£
Current assets			
Debtors and prepayments		1,492	1,492
Bank balances		197,581	189,170
Cash in hand		2	2
		<u>199,075</u>	<u>190,664</u>
Creditors: amounts falling due within one year	6	(2,549)	(2,100)
Net current assets		<u>196,526</u>	<u>188,564</u>
Net assets		<u><u>196,526</u></u>	<u><u>188,564</u></u>
Financed by:-			
OPERATIONAL RESERVE	7	50,000	40,000
FUNDS EMPLOYED			
Unrestricted funds		90,899	85,163
Restricted funds		<u>55,627</u>	<u>63,401</u>
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		<u><u>196,526</u></u>	<u><u>188,564</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on

Mrs Yvonne Craig (Chairman)
Trustee / Director

Mrs Pamela Neill (Company Secretary / Treasurer)
Trustee / Director

**COMMUNITY ADVICE LISBURN & CASTLEREAGH
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**Notes to the Financial Statements
for the year ended 31 March 2023**

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Basis of preparation

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Bank interest is included in the income and expenditure account on a receipts basis.

Deferred income

In accordance with the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals (where applicable) are shown in the notes to the financial statements and the sums involved are shown as creditors in the financial statements.

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Notes to the Financial Statements
for the year ended 31 March 2023

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008) issued by the Charity Commissioners for England & Wales .

Resources expended

Charitable expenditure includes all expenditure directly related to the objects of the charity and comprises the following:-

Costs of raising and generating funds;

Activities in furtherance of the charity's objectives;

The costs of activities in furtherance of the charity's objectives represents the cost of goods and services and ancillary trading costs that have been incurred in charitable activities;

Support costs of activities;

Support costs of activities for charitable purposes include salary costs;

Management and administration of the charity;

Management and administration costs represent expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements. In accordance with the requirements of the SORP 2005, such costs are allocated over the various activities of the charity;

Taxation

As a charity, the Company benefits from various exemptions from taxation, afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling within those exemptions.

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Notes to the Financial Statements
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2 Incoming resources - grants and donations

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Lisburn City Council	173,300	-	173,300	173,300
Lisburn City Council - Welfare Reform	-	5,302	5,302	45,612
Lisburn City Council - COVID financial inclusion gran	-	-	-	10,919
Lisburn City Council - Salary contributions	-	31,640	31,640	-
Department For Communities - Utility costs funding	-	1,500	1,500	-
Advice NI - Salary contribution	-	11,716	11,716	39,469
Advice NI - Hosting costs	-	-	-	8,341
Advice NI - Office aid re. Covid-19	-	-	-	450
Local fundraising	205	-	205	20
	173,505	50,158	223,663	278,111

3 Incoming resources - other income

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Bank interest received	-	61	61	-
	-	61	61	-

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Notes to the Financial Statements
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4 Total resources expended

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Salaries	112,980	51,824	164,804	175,970
Employer's National Insurance	8,227	5,354	13,581	9,555
Employers NIC Allowance	(3,047)	(1,953)	(5,000)	(4,001)
Pension costs	1,214	1,258	2,472	3,713
Staff training and welfare	1,280	-	1,280	693
Rent - office	14,057	1,370	15,427	20,468
Insurance - Office	649	-	649	595
Insurance - Professional Indemnity	692	-	692	641
Equipment expensed	18	-	18	1,034
Travel and subsistence	1,009	-	1,009	583
Volunteers and staff dinners	637	-	637	-
Bank fees	267	40	307	356
Postage	137	-	137	290
Printing and stationery	672	-	672	420
Telephone and fax	2,723	-	2,723	5,305
Telephone upgrades	4,318	-	4,318	-
Advertising	128	-	128	2,648
Computer costs	750	-	750	2,770
Computer upgrades	464	-	464	815
Legal and professional fees	7,160	-	7,160	7,160
Independent Examiner's fee	735	-	735	735
Accountancy fees	915	-	915	915
Payroll services	500	-	500	618
Information and publications	346	-	346	531
Subscriptions	810	-	810	1,278
Sundry expenses	50	100	150	270
Cleaning	78	-	78	-
	157,769	57,993	215,762	233,362

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Notes to the Financial Statements
for the year ended 31 March 2023

4 Total resources expended (continued)

	2023	2022
	£	£
Other direct costs include:-		
Trustees' remuneration	-	-
Auditor's remuneration (including expenses):-		
Independent Examiner's fee	735	735
Accountancy services	915	915
	<u>915</u>	<u>915</u>

The Trustees / Directors neither received nor waived any emoluments during the year (2022: £Nil).

5 Staff costs

	2023	2022
	£	£
Wages and salaries	164,804	175,970
Social security costs	8,581	5,554
Pension costs	2,472	3,713
	<u>175,857</u>	<u>185,237</u>

The average number employed by the company (including part-time employees) within each category of persons was:-

	2023	2022
No of Employees:-		
Administrative / Advisory staff	9	8
Management staff	1	1
	<u>10</u>	<u>9</u>

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors and accruals	2,549	2,100
	<u>2,549</u>	<u>2,100</u>

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7 Operational reserve	2023	2022
	£	£
At 1 April 2022	40,000	40,000
Movement during the year	10,000	-
At 31 March 2023	<u>50,000</u>	<u>40,000</u>

The company has put in place an operational reserve of £50,000 (a further £10,000 transferred during the financial year on 28 March 2023) to be made available at the discretion of the Trustees / Directors in furtherance of the objects of the charity and settle any redundancy payments should they arise.

8 Limited company

The liability of members is limited under the terms of the Company's Memorandum. Every member of the Company undertakes to contribute such amount as may be required, not exceeding £1 to the company's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member towards the winding up.

9 Contract Bond

A Contract Bond was opened on 11th June 2008 by Martin Busch Esq (the "Bureau" Chairman) and Wesley Doak Esq (the then "Bureau" Treasurer) to permit the bank to pay out salaries up to £20,000.

10 Provisions Available for Small Entities (PASE)

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

11 Related Party Transactions

During the year ended 31 March 2023, the company no related party transactions that had a material effect on our business, financial position, or results in the reporting period.