Cara-Friend

Northern Ireland · Charity number 106210

Details

Status	Received
Company number	619350
Registered	2017-07-27
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Cara Friend Cathedral House Belfast Lgbt Centr 23-31 Waring Street Belfast Steve@Cara-Friend.Org.Uk Bt1 2dx BT1 2DX
Phone	07745468995
Email	admin@cara-friend.org.uk
Website	www.cara-friend.org.uk

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Activities

Purposes: The Company’s objects are specifically restricted to the promotion of equality, diversity and human rights for lesbian, gay and bisexual and transgender people, the advancement of education, the promotion, protection and preservation of physical and mental health and wellbeing and the promotion of the benefit of those inhabitants who are or who may be lesbian, gay, bisexual or transgender (hereinafter called “the beneficiaries”) in Northern Ireland hereinafter described as "the area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education and promote diversity with the object of improving the conditions of life for the benefit of the inhabitants and in particular: (a) to relieve the mental and emotional distress of persons who are lesbian, gay, bisexual, transgender or who are in doubt about their sexual or gender identity or those who may be affected by, or involved with, such persons by the provision of information, support, help and counselling provided by volunteers and staff working under direction who are selected and prepared to give such information, advice, support, help and counselling; (b) to advance the education of the general public in relation to lesbian, gay, bisexual and transgender issues, history, and culture; (c) to promote equality and diversity by the elimination of discrimination in relation to lesbian, gay, bisexual and transgender people; 5 (d) to provide for, or co-operate in the establishment, provision, maintenance and management of a centre for use for activities promoted by the Company in the furtherance of its charitable objects; (e) to promote or assist in the co-operation and networking between voluntary and community organisations and individuals engaged in programmes of public education designed to increase public understanding and awareness of lesbian, gay, bisexual or transgender people; (f) to advance any other exclusively charitable purpose as the directors, may from time to time, decide in accordance with the law of charity.

What the charity does: The advancement of education,The advancement of health or the saving of lives,The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity

How the charity works: Community development,Counselling/support,Education/training,Human rights/equality,Youth development

Who the charity helps: General public,Sexual orientation,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£409,159	£432,006	£-3,078	11

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Trustees

Name	Role	Appointed
Mr Colin Flinn		
Mr Harry Morgan		
Mr Matthew Leebody		
Mr Niall Gillespie		
Mr Owen Mcilveen		
Ms Sonya Mcmullan		

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Cara-Friend

Northern Ireland - Charity number 106210

Accounts

Company registered number: NI619350
Charity registered number: NIC106210

CARA-FRIEND

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

WEDNESDAY
AEI213WO
A41 24/12/2025 #54
COMPANIES HOUSE

Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

CARA-FRIEND

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 16 July 2013 and registered with the Charity Commission for Northern Ireland on 27 July 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
NI619350

Registered Charity number
NIC106210

Registered office
23-31 Waring Street
Belfast
Northern Ireland
BT1 2DX

CHAIRPERSON
Matthew Leebody

TRUSTEES

Matthew Leebody	Chair
Niall Gillespie	Treasurer, Secretary
Colin Flinn	
Sonya McMullan	

INDEPENDENT EXAMINER
Tony Clarke
53 Andersontown Road
Belfast
BT11 9AG

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

The Trustees present their annual report together with the financial statements of the company for the 01 April 2024 to 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practices applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

Structure, Governance and Trustees

Cara-Friend which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland, registration number NI619350, with the objective of undertaking charitable activities for the benefit of the inhabitants of Northern Ireland.

Chief Officer's Report

Cara-Friend has during this, its 50th year of operation, faced a hugely increased demand for all our services, both in terms of face-to-face services and online service delivery, and has continued to meet that demand as well as plan and deliver new services.

Our range of LGBTQI+ frontline service delivery areas now include:

- LGBTQIA+ Inclusive Business Charter
- LGBTQIA+ Inclusive Schools' Charter & Education Services
- LGBTQIA+ Awareness Training
- Regional LGBTQIA+ Youth Services Network
- Belfast LGBTQIA+ Youth Centre
- Trans Specific Youth Services
- LGBTQIA+ Pop Up Libraries Publishing Project
- LGBTQIA+ Regional Youth Network
- Family Support Project
- LGBTQIA+ Switchboard / Helpline
- LGBTQIA+ Domestic Abuse Support
- LGBTQIA+ Community Development Services & Events
- LGBTQIA+ Mental Health & Mindfulness Project

We have maintained good relationships with key statutory and charitable funders as well as developing a host of relationships with new funders such as Trusts and businesses.

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

Chief Officer's Report Continuted

Our range of funders has diversified greatly and includes the following, among others:

- Dept of Health
- Education Authority
- BBC Children In Need
- Comic Relief
- Big Lottery Awards For All
- Belfast City Council
- John Moores Foundation
- IBM
- Citi Bank
- Joseph Rowntree Foundation
- Danske Bank
- The Community Foundation NI
- CME Group
- Translink
- Halifax
- Pinsent Masons
- Allen & Ovary
- Bank Of Ireland
- Garfield Weston Foundation
- Dormant Accounts Fund

LGBTQIA+ Youth Services

Cara-Friend continues to provide workshops, peer support, self-development and social meet-ups for LGBTQIA+ young people across N. Ireland as well as delivering initiatives on equality & campaigning, citizenship and other areas identified by the young people themselves.

All volunteers graduate through a Cara-Friend-designed schedule of training with external providers such as Youth Action and Children in Northern Ireland and in-house specialist training to develop competency when working with LGBTQIA+ groups and individuals.

- New staff members and volunteers are acclimatising to the team very well, and are taking this time to get to know the young people in their respective groups - where they already exist - and establishing connections with youth service providers in areas we have intentions to set up services.

- InfinitYouth (Cara-Friend's new youth service for Trans, Non-Binary and Gender Diverse children and young people) has grown greatly. The young people attending have great ideas for moving forward with the group and have the makings of the first generation of Peer Leaders. They seem very enthusiastic to make the group their own and to have the ability to shape it to fit their needs and wants.

- Our Belfast Youth Service has restructured to include workshop sessions on Monday evenings and Friday drop-ins once again. However, to ensure age-specific support and relevant information we are developing some age splits and ranges for younger people seeking safe spaces.

- The Youth Team are making efforts to redevelop training for youth workers, balancing social attitudinal change and intercommunity perspectives in a format that will encourage a move beyond 'awareness and tolerance and into 'discussion and celebration' of difference.

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

Chief Officer's Report Continuted

- Cara-Friend has developed a series of Sexual Health programmes for young people aged 12 - 18 in partnership with YouthAction Northern Ireland. These have been piloted in the following locations; Lisburn YMCA, Reach Across (Derry-Londonderry), Drumgor Youth Club (Craigavon), Enagh Youth Forum (Derry-Londonderry), Bangor YMCA, Saints Youth Centre (Belfast), Omagh Boys and Girls Club, Start 360: N-Gage (Ballymena), Newry Youth Resource Centre and Hillcrest Youth Club (Derry-Londonderry). The success of these sessions, and emphasis on certain areas such as Derry-Londonderry, have shown a significant disparity in awareness of LGBTQIA+ relevant relationships and sexual health provision - as well as a need for safe spaces for LGBTQIA+ young people.

- Additionally, Cara-Friend and YouthAction Northern Ireland have carried out a review of Good Practice Initiatives to support the development of safe sex practices in Northern Ireland. This detailed review document is available for inspection upon request – "SH Lit Review - Working/Design Document".

Chairs statement

N. Ireland is progressing slowly toward a more inclusive, tolerant and accepting Society. Cara-Friend are always pleased to help lead the way with our public campaign coalitions which previously achieved legislative change on Equal Marriage for example and we worked with fellow campaigners and political allies to achieve a Stormont vote to Ban Conversion Therapy.

Our work in public consultations, submissions, forums, representations and advocacy aimed at promoting the Equality and Human Rights Agendas for LGBTQIA+ people of all ages and backgrounds across N. Ireland has also been vital. We have continued to develop a quiet, sometimes behind the scenes relationship with the LGBTQIA+ community's detractors, whereby we can engage and educate rather than relying on protest alone.

We wish to take this opportunity to thank all of our staff, volunteers and Board members who gave of their time, energy, knowledge, skills and expertise to ensure that Cara-Friend maintained the professionalism which has become synonymous with our service delivery.

It is to their credit that whilst remaining absolutely professional, Cara-Friend has maintained and grown our reputation as the organisation which listens to and takes its lead from the LGBTQIA+ community. In many ways we are family to all those LGBTQIA+ people who need

Our primary mission must always be to walk beside our service users and community members on their journey to a better and more affirmative N. Ireland wherein they can live happier, safer and more fulfilled lives, based on equality and freedom from prejudice and

We also pledge to do so for all persecuted or oppressed minorities in N. Ireland.

Equality is equality for all.

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

Staff and Volunteer Personnel (Continued)

Cara-Friend LGBTQIA+ Youth Services also offers one to one support for young people who are or think they might be Gay, Lesbian, Bisexual, Transgender, Queer or Questioning their sexuality and/or gender identity but would prefer the opportunity to talk with an experienced LGBTQIA+ youth worker. Please note that our one to one services are not counselling and our youth officers are not counsellors.

Our One to One Support can be requested by young people themselves, their school or professionals working with them and their parents/carers.
Our One to One support looks to focus on the following areas:

- Talking about a young person's feelings about their sexuality and/or gender identity
- Improving mental and emotional well being
- Building the ability to bounce back from difficult situations
- Building healthy relationships
- Supporting and empowering individuals to reach their potential
- Building self-esteem and self-confidence
- Improving communication between parents, family and friends
- Keeping safe

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

Financial Review
The results for the year ended 31 March 2025 are set out on pages 9 and 10 of the financial statements.

The total income for the year ended 31 March 2025 amounted to £409,159 (2024: £446,701).
The total expenditure was £432,006 (2024: £441,364)
The trustees acknowledge the reserves are currently negative but are satisfied this is a temporary position and expect improvement in the near future. The charity held (£3,769) in reserves at the year end (2024: £19,730).

Reserves Policy
The income of the Company is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

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

Trustees' responsibilities statement

The Trustees (who are also directors of Cara-Friend for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year. 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 of the income resources and application of resources, including the income and expenditue 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;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2016. 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.

This report was approved by the Trustees, on .....18/12/25..... and signed on behalf by:

N. Gillespie

Niall Gillespie
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARA-FRIEND

I report on the financial statements of the company for the year ended 31 March 2025 which are set out on pages 9 and 10.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the company is not subject to audit under company law, and is eligible for Independent examination it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving us cause to believe:

1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2 That the accounts do not accord with those accounting records
3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4 That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

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

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARA-FRIEND CONTINUED...

(ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met or;

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



18-12-2025

Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

Date:

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Mar-25 TOTAL £	Year to 31-Mar-24 TOTAL £
Income from:					
Donations and Legacies	2	-	374,626	**374,626**	384,648
Charitable Activities	3	34,533	-	**34,533**	62,053
Total Income		**34,533**	**374,626**	**409,159**	**446,701**
Expenditure on:					
Charitable Activities	5	57,921	374,085	**432,006**	441,364
Total Expenditure:		**57,921**	**374,085**	**432,006**	**441,364**
Net income/(expenditure)		(23,388)	541	(22,847)	5,337
Transfers between funds		(111)	111	-	-
Net movement in funds		**(23,498)**	**651**	**(22,847)**	5,337
Reconciliation of Funds					
Total funds brought forward		19,729	11,318	31,047	25,712
Total Funds carried forward		**(3,769)**	**11,970**	**8,199**	**31,047**

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

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on page 11 to 17 form an integral part of these accounts

BALANCE SHEET
As at 31 March 2025

	Note		2025 £		2024 £
Fixed Assets					
Tangible Assets			-		-
			-		-
Current Assets					
Debtors	7	-		-	
Cash at bank		11,278		37,894	
		11,278		37,894	
Liabilities					
Creditors: amounts falling due within one year	8	(3,078)		(6,847)	
Net Current Assets			8,199		31,047
Net assets			**8,199**		**31,047**
Funds					
Restricted			11,970		11,318
Unrestricted			(3,769)		19,730
TOTAL FUNDS	12		**8,199**		**31,047**

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board directors on 18/12/25 and were signed on their behalf by:

N. Gillespie

Niall Gillespie
Trustee

The notes on page 11 to 17 form and integral part of these accounts

NOTES TO THE ACCOUNTS

1 Accounting policies

Charity information

Cara-Friend is a private company limited by guarantee incorporated in Northern Ireland. The registered office is: 23-31 Waring Street Belfast, BT1 2DX.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE ACCOUNTS CONTINUED...

1.4 Incoming resources (continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

The charity is below the charity audit threshold and therefore is exempt from reporting expenditure on an activity basis. The charity has opted to report by the nature of expenditure rather than on an activity basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and Fittings	15% on cost
Computers	20% on cost

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously

NOTES TO THE ACCOUNTS CONTINUED...

1.9 Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.10 Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE ACCOUNTS CONTINUED...

2 Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	2025 TOTAL	2024 TOTAL
	£	£	£	£
Belfast City Council	-	50,629	**50,629**	58,076
Children In Need	-	29,564	**29,564**	39,418
Dept. of Health	-	11,890	**11,890**	11,890
Halifax	-	-	-	5,000
Education Authority	-	48,468	**48,468**	47,498
Community Foundation Grant	-	8,014	**8,014**	10,000
NLCF	-	220,851	**220,851**	82,500
LGBT+ Consortium	-	-	-	25,329
Joseph Rowntree	-	5,212	**5,212**	25,000
Garfield Western	-	-	-	10,000
Dormant Accounts	-	-	-	32,000
Pathways	-	-	-	37,937
Totals 2025	**-**	**374,626**	**374,626**	**384,648**
Totals 2024	**-**	**384,648**	**384,648**	

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2025 TOTAL	2024 TOTAL
	£	£	£	£
General	1,262	-	**1,262**	10,653
Donations	12,273	-	**12,273**	23,943
Training income	20,998	-	**20,998**	27,457
Totals 2025	**34,533**	**-**	**34,533**	**62,053**
Totals 2024	**62,053**	**-**	**62,053**	

NOTES TO THE ACCOUNTS CONTINUED...

4 Staff Costs and Numbers

	2025	2024
	£	£
Gross Wages and Salaries	335,615	343,335
	335,615	**343,335**

No employee received emoluments of more than £60,000 (2024: £NIL)
The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2025	2024
	Number	Number
	12	13

5 Expenditure

			2025	2024
Charitable Activities	**Unrestricted Funds**	**Restricted Funds**	**TOTAL**	**TOTAL**
	£	£	£	£
Accountancy/Professional	1,540	-	**1,540**	**5,826**
Advertising/Promotional	3,699	1,468	**5,167**	**2,915**
Grants Returned	11,632	-	**11,632**	**247**
Overheads	2	5,680	**5,683**	**342**
Insurance	-	1,825	**1,825**	**-**
IT/Website Costs	703	2,309	**3,012**	**5,685**
Programme costs	19,088	23,447	**42,535**	**30,398**
Rent & Utilities	1,227	9,040	**10,267**	**41,710**
Staff Costs	17,864	317,751	**335,615**	**343,335**
Office Costs	873	11,564	**12,437**	**2,415**
Training Sourced	120	1,000	**1,120**	**2,340**
Travel	1,172	-	**1,172**	**6,152**
Totals 2025	**57,921**	**374,085**	**432,006**	**441,364**
Totals 2024	**46,665**	**394,699**	**441,364**	

NOTES TO THE ACCOUNTS CONTINUED...

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2024 - £NIL).
During the year, no Trustees received any benefits in kind (2024 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2024 - £NIL).

7 Debtors

	2025	2024
	£	£
Grants Receivable	-	-
Prepayments	-	-
	-	-

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals & Deferred Income	1,440	1,447
Pension	-	-
HMRC PAYE	1,638	5,400
	3,078	**6,847**

10 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £1,440 (2024-£1,200)

11 Related party transactions

There were no related party transactions during the year.

NOTES TO THE ACCOUNTS CONTINUED...

12 Statement of funds - current year

	Balance at 1 April 2024	Income	Expenditure	Transfer in/out	**Balance at 31 March 2025**
Restricted funds	£	£	£	£	£
Education Authority	-	48,468	(48,468)	-	-
Belfast City Council	-	50,629	(50,629)	-	-
Department of Health	-	11,890	(12,000)	111	-
Community Foundation Grant	-	8,014	(8,014)	-	-
NLCF	2,742	220,851	(211,623)	-	**11,969**
Children in Need	8,576	29,564	(38,140)	-	-
Joseph Rowntree	-	5,212	(5,212)	-	-
Total restricted funds	**11,318**	**374,626**	**(374,085)**	**111**	**11,969**
Unrestricted funds					
General funds	19,729	34,533	(57,921)	(111)	**(3,770)**
Total Unrestricted funds	**19,729**	**34,533**	**(57,921)**	**(111)**	**(3,770)**
Total of funds - current year	**31,047**	**409,159**	**(432,007)**	**-**	**8,199**

13 Statement of fund - prior year

	Balance at 1 April 2023	Income	Expenditure	Transfer in/out	**Balance at 31 March 2024**
Total unrestricted funds	2,522	62,053	(46,665)	1,820	**19,729**
Total restricted funds	23,190	384,648	(394,699)	(1,820)	**11,318**
Total of funds - prior year	**25,711**	**446,701**	**(441,364)**	**-**	**31,047**

Cara-Friend

Northern Ireland - Charity number 106210

Accounts

Company registered number: NI619350
Charity registered number: NIC106210

CARA-FRIEND

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

CARA-FRIEND

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 16 July 2013 and registered with the Charity Commission for Northern Ireland on 27 July 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
NI619350

Registered Charity number
NIC106210

Registered office
23-31 Waring Street
Belfast
Northern Ireland
BT1 2DX

CHAIRPERSON

Matthew Leebody

TRUSTEES

Matthew Leebody	Chair
Niall Gillespie	Treasurer, Secretary
Colin Flinn	
Sonya McMullan	

INDEPENDENT EXAMINER

Tony Clarke
53 Andersontown Road
Belfast
BT11 9AG

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

The Trustees present their annual report together with the financial statements of the company for the 01 April 2023 to 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practices applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

Structure, Governance and Trustees

Cara-Friend which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland, registration number NI619350, with the objective of undertaking charitable activities for the benefit of the inhabitants of Northern Ireland.

Chief Officer's Report

Cara-Friend has during this, its 50th year of operation, faced a hugely increased demand for all our services, both in terms of face-to-face services and online service delivery, and has continued to meet that demand as well as plan and deliver new services.

Our range of LGBTQI+ frontline service delivery areas now include:

- LGBTQI+ Inclusive Business Charter
- LGBTQI+ Inclusive Schools' Charter & Education Services
- LGBTQI+ Awareness Training
- Regional LGBTQI+ Youth Services Network
- Trans Specific Youth Services
- LGBTQI+ Pop Up Libraries Project
- LGBTQI+ Regional Youth Network
- Family Support Project
- LGBTQI+ Switchboard / Helpline
- LGBTQI+ Domestic Abuse Support
- LGBTQI+ Community Development Services & Events
- LGBTQI+ Mental Health & Mindfulness Project
- Advocacy, Campaigning, Policy and Volunteering

We have maintained good relationships with key statutory and charitable funders as well as developing a host of relationships with new funders such as Trusts and businesses.

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

Chief Officer's Report Continuted

Our range of funders has diversified greatly and includes the following, among others:

- Dept of Health
- Education Authority
- BBC Children In Need
- Comic Relief
- Big Lottery Awards For All
- Belfast City Council
- John Moores Foundation
- IBM
- Citi Bank
- Joseph Rowntree Foundation
- Danske Bank
- The Community Foundation NI
- CME Group
- Translink
- Halifax
- Pinsent Masons
- Allen & Ovary
- Bank Of Ireland
- Garfield Weston Foundation
- Dormant Accounts Fund

LGBTQIA+ Youth Services

Cara-Friend continues to provide workshops, peer support, self-development and social meet-ups for LGBTQIA+ young people across N. Ireland as well as delivering initiatives on equality & campaigning, citizenship and other areas identified by the young people themselves.

All volunteers graduate through a Cara-Friend-designed schedule of training with external providers such as Youth Action and Children in Northern Ireland and in-house specialist training to develop competency when working with LGBTQIA+ groups and individuals.

- New staff members and volunteers are acclimatising to the team very well, and are taking this time to get to know the young people in their respective groups - where they already exist - and establishing connections with youth service providers in areas we have intentions to set up services.

- InfinitYouth (Cara-Friend's new youth service for Trans, Non-Binary and Gender Diverse children and young people) has grown greatly. The young people attending have great ideas for moving forward with the group and have the makings of the first generation of Peer Leaders. They seem very enthusiastic to make the group their own and to have the ability to shape it to fit their needs and wants.

- Our Belfast Youth Service has restructured to include workshop sessions on Monday evenings and Friday drop-ins once again. However, to ensure age-specific support and relevant information we are developing some age splits and ranges for younger people seeking safe spaces.

- The Youth Team are making efforts to redevelop training for youth workers, balancing social attitudinal change and intercommunity perspectives in a format that will encourage a move beyond 'awareness and tolerance and into 'discussion and celebration' of difference.

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

Chief Officer's Report Continuted

- Cara-Friend has developed a series of Sexual Health programmes for young people aged 12 - 18 in partnership with YouthAction Northern Ireland. These have been piloted in the following locations; Lisburn YMCA, Reach Across (Derry-Londonderry), Drumgor Youth Club (Craigavon), Enagh Youth Forum (Derry-Londonderry), Bangor YMCA, Saints Youth Centre (Belfast), Omagh Boys and Girls Club, Start 360: N-Gage (Ballymena), Newry Youth Resource Centre and Hillcrest Youth Club (Derry-Londonderry). The success of these sessions, and emphasis on certain areas such as Derry-Londonderry, have shown a significant disparity in awareness of LGBTQIA+ relevant relationships and sexual health provision - as well as a need for safe spaces for LGBTQIA+ young people.

- Additionally, Cara-Friend and YouthAction Northern Ireland have carried out a review of Good Practice Initiatives to support the development of safe sex practices in Northern Ireland. This detailed review document is available for inspection upon request – "SH Lit Review - Working/Design Document".

Chairs statement

N. Ireland is progressing slowly toward a more inclusive, tolerant and accepting Society. Cara-Friend are always pleased to help lead the way with our public campaign coalitions which previously achieved legislative change on Equal Marriage for example and we worked with fellow campaigners and political allies to achieve a Stormont vote to Ban Conversion Therapy.

Our work in public consultations, submissions, forums, representations and advocacy aimed at promoting the Equality and Human Rights Agendas for LGBTQIA+ people of all ages and backgrounds across N. Ireland has also been vital. We have continued to develop a quiet, sometimes behind the scenes relationship with the LGBTQIA+ community's detractors, whereby we can engage and educate rather than relying on protest alone.

We wish to take this opportunity to thank all of our staff, volunteers and Board members who gave of their time, energy, knowledge, skills and expertise to ensure that Cara-Friend maintained the professionalism which has become synonymous with our service delivery.

It is to their credit that whilst remaining absolutely professional, Cara-Friend has maintained and grown our reputation as the organisation which listens to and takes its lead from the LGBTQIA+ community. In many ways we are family to all those LGBTQIA+ people who need us.

Our primary mission must always be to walk beside our service users and community members on their journey to a better and more affirmative N. Ireland wherein they can live happier, safer and more fulfilled lives, based on equality and freedom from prejudice and

We also pledge to do so for all persecuted or oppressed minorities in N. Ireland.

Equality is equality for all.

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

Staff and Volunteer Personnel (Continued)

Going Concern

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

Financial Review

The results for the year ended 31 March 2024 are set out on pages 9 and 10 of the financial statements.

The total income for the year ended 31 March 2024 amounted to £446,701 (2023: £441,211). The total expenditure was £441,364 (2023: £486,708)
The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £19,730 in reserves at the year end (2023: £2,522).

Reserves Policy

The income of the Company is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

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

Trustees' responsibilities statement

The Trustees (who are also directors of Cara-Friend for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year. 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 of the income resources and application of resources, including the income and expenditue 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;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2016. 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.

This report was approved by the Trustees, on 20/3/2025 and signed on behalf by:

N Gillespie

Niall Gillespie
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARA-FRIEND

I report on the financial statements of the company for the year ended 31 March 2024 which are set out on pages 9 and 10.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.
Having satisfied myself that the company is not subject to audit under company law, and is eligible for Independent examination it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving us cause to believe:

1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2 That the accounts do not accord with those accounting records
3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4 That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.
(a) which gives me reasonable cause to believe that in any material respect the requirements;
(i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARA-FRIEND CONTINUED...

(ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met or;

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



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

20.3.25

Date:

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Mar-24 TOTAL £	Year to 31-Mar-23 TOTAL £
Income from:					
Donations and Legacies	2	-	384,648	**384,648**	419,028
Charitable Activities	3	62,053	-	**62,053**	22,183
Total Income		**62,053**	**384,648**	**446,701**	**441,211**
Expenditure on:					
Charitable Activities	5	46,665	394,699	**441,364**	486,708
Total Expenditure:		**46,665**	**394,699**	**441,364**	**486,708**
Net income/(Expenditure)		15,387	(10,051)	5,337	(45,497)
Transfers between funds		1,820	(1,820)	-	-
Net movement in funds		**17,208**	**(11,871)**	**5,337**	(45,497)
Reconciliation of Funds					
Total funds brought forward		2,522	23,190	25,712	71,209
Total Funds carried forward		**19,730**	**11,318**	**31,047**	**25,711**

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

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on page 11 to 17 form an integral part of these accounts

BALANCE SHEET
As at 31 March 2024

	Note		2024 £		2023 £
Fixed Assets					
Tangible Assets			-		-
			-		-
Current Assets					
Debtors	7	-		13,727	
Cash at bank		37,894		18,583	
		37,894		32,310	
Liabilities					
Creditors: amounts falling due within one year	8	(6,847)		(6,600)	
Net Current Assets			31,047		25,711
Net assets			**31,047**		**25,711**
Funds					
Restricted			11,318		23,190
Unrestricted			19,730		2,522
TOTAL FUNDS	12		**31,047**		**25,711**

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board directors on 20/3/2025 and were signed on their behalf by:

N Gillespie

Niall Gillespie
Trustee

The notes on page 11 to 17 form and integral part of these accounts

NOTES TO THE ACCOUNTS

1 Accounting policies

Charity information

Cara-Friend is a private company limited by guarantee incorporated in Northern Ireland. The registered office is: 23-31 Waring Street Belfast, BT1 2DX.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE ACCOUNTS CONTINUED...

1.4 Incoming resources (continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

The charity is below the charity audit threshold and therefore is exempt from reporting expenditure on an activity basis. The charity has opted to report by the nature of expenditure rather than on an activity basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and Fittings	15% on cost
Computers	20% on cost

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously

NOTES TO THE ACCOUNTS CONTINUED...

1.9 Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.10 Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE ACCOUNTS CONTINUED...

2 Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	2024 TOTAL	2023 TOTAL
	£	£	£	£
Belfast City Council	-	58,076	**58,076**	73,415
Children In Need	-	39,418	**39,418**	34,973
Dept. of Health	-	11,890	**11,890**	23,779
Halifax	-	5,000	**5,000**	5,000
Education Authority	-	47,498	**47,498**	71,061
CITI Bank	-	-	**-**	13,500
Community Foundation Grant	-	10,000	**10,000**	5,000
NLCF	-	82,500	**82,500**	76,327
Ulster Garden Villages	-	-	**-**	20,000
LGBT+ Consortium	-	25,329	**25,329**	25,000
Joseph Rowntree	-	25,000	**25,000**	30,000
Charity Projects & Other	-	-	**-**	40,973
Garfield Western	-	10,000	**10,000**	-
Dormant Accounts	-	32,000	**32,000**	-
Pathways	-	37,937	**37,937**	-
Totals 2024	-	384,648	384,648	**419,028**
Totals 2023	**-**	**419,028**	**419,028**	

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2024 TOTAL	2023 TOTAL
	£	£	£	£
General	10,653	-	**10,653**	4,100
Donations	23,943	-	**23,943**	10,462
Training income	27,457	-	**27,457**	7,621
Totals 2024	**62,053**	**-**	**62,053**	**22,183**
Totals 2023	**22,183**	**-**	**22,183**	

NOTES TO THE ACCOUNTS CONTINUED...

4 Staff Costs and Numbers

	2024	2023
	£	£
Gross Wages and Salaries	343,335	373,719
	343,335	**373,719**

No employee received emoluments of more than £60,000 (2023: £NIL)
The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2024	2023
	Number	Number
	13	14

5 Expenditure

Charitable Activities	**Unrestricted Funds**	**Restricted Funds**	**2024 TOTAL**	**2023 TOTAL**
	£	£	£	£
Accountancy/Professional	3,377	2,449	**5,826**	**1,200**
Advertising/Promotional	2,915	-	**2,915**	**-**
Grants Returned	-	247	**247**	-
Overheads	342	-	**342**	**38,505**
Insurance	-	-	**-**	**-**
IT/Website Costs	5,685	-	**5,685**	**2,069**
Programme costs	9,381	21,017	**30,398**	**68,826**
Rent & Utilities	13,637	28,073	**41,710**	**229**
Staff Costs	422	342,914	**343,335**	**373,719**
Office Costs	2,415	-	**2,415**	**1,549**
Training Sourced	2,340	-	**2,340**	**-**
Travel	6,152	-	**6,152**	**611**
Totals 2024	**46,665**	**394,699**	**441,364**	**486,708**
Totals 2023	**76,262**	**410,446**	**486,708**	

NOTES TO THE ACCOUNTS CONTINUED...

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2023 - £NIL).
During the year, no Trustees received any benefits in kind (2023 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2023 - £NIL).

7 Debtors

	2024	2023
	£	£
Grants Receivable	-	13,727
Prepayments	-	-
	-	**13,727**

8 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals & Deferred Income	1,447	1,200
Pension	-	-
HMRC PAYE	5,400	5,400
	6,847	**7,513**

10 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £1,200 (2023-£1,200)

11 Related party transactions

There were no related party transactions during the year.

NOTES TO THE ACCOUNTS CONTINUED...

12 Statement of funds - current year

	Balance at 1 April 2023	Income	Expenditure	Transfer in/out	**Balance at 31 March 2024**
Restricted funds	£	£	£	£	**£**
Education Authority	-	47,498	(47,948)	450	**-**
Belfast City Council	-	58,076	(59,374)	1,297	**-**
Department of Health	-	11,890	(12,000)	111	**-**
Community Foundation Grant	-	35,329	(31,607)	(3,722)	**-**
NLCF	-	82,500	(79,758)	-	**2,742**
Children in Need	-	39,418	(30,842)	-	**8,576**
Charity projects	2,449	-	(2,449)	-	**-**
Halifax	-	5,000	(5,000)	-	**-**
Ulster Garden Villages	13,008	-	(13,008)	-	**-**
LGBT+ Consortium	7,733	-	(7,733)	-	**-**
Joseph Rowntree	-	25,000	(25,000)	-	**-**
Garfield Western	-	10,000	(9,981)	(19)	**-**
Dormant Accounts	-	32,000	(33,000)	1,000	**-**
Pathways	-	37,937	(37,000)	(937)	**-**
Total restricted funds	**23,190**	**384,648**	**(394,699)**	**(1,820)**	**11,318**
Unrestricted funds					
General funds	2,522	62,053	(46,665)	1,820	**19,729**
Total Unrestricted funds	**2,522**	**62,053**	**(46,665)**	**1,820**	**19,729**
Total of funds - current year	**25,711**	**446,701**	**(441,364)**	**-**	**31,047**

13 Statement of fund - prior year

	Balance at 1 April 2022	Income	Expenditure	Transfer in/out	**Balance at 31 March 2023**
Total unrestricted funds	22,816	22,183	(76,262)	33,785	**2,522**
Total restricted funds	48,393	419,028	(410,446)	(33,785)	**23,189**
Total of funds - prior year	**71,209**	**441,211**	**(486,708)**	**-**	**25,711**

Cara-Friend

Northern Ireland - Charity number 106210

Annual report

Company registered number: NI619350
Charity registered number: NIC106210

CARA-FRIEND

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

CARA-FRIEND

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 16 July 2013 and registered with the Charity Commission for Northern Ireland on 27 July 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
NI619350

Registered Charity number
NIC106210

Registered office
23-31 Waring Street
Belfast
Northern Ireland
BT1 2DX

CHAIRPERSON

Matthew Leebody

TRUSTEES

Matthew Leebody	Chair
Niall Gillespie	Treasurer, Secretary
Colin Flinn	
Sonya McMullan	

INDEPENDENT EXAMINER

Tony Clarke
53 Andersontown Road
Belfast
BT11 9AG

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

The Trustees present their annual report together with the financial statements of the company for the 01 April 2023 to 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practices applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

Structure, Governance and Trustees

Cara-Friend which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland, registration number NI619350, with the objective of undertaking charitable activities for the benefit of the inhabitants of Northern Ireland.

Chief Officer's Report

Cara-Friend has during this, its 50th year of operation, faced a hugely increased demand for all our services, both in terms of face-to-face services and online service delivery, and has continued to meet that demand as well as plan and deliver new services.

Our range of LGBTQI+ frontline service delivery areas now include:

- LGBTQI+ Inclusive Business Charter
- LGBTQI+ Inclusive Schools' Charter & Education Services
- LGBTQI+ Awareness Training
- Regional LGBTQI+ Youth Services Network
- Trans Specific Youth Services
- LGBTQI+ Pop Up Libraries Project
- LGBTQI+ Regional Youth Network
- Family Support Project
- LGBTQI+ Switchboard / Helpline
- LGBTQI+ Domestic Abuse Support
- LGBTQI+ Community Development Services & Events
- LGBTQI+ Mental Health & Mindfulness Project
- Advocacy, Campaigning, Policy and Volunteering

We have maintained good relationships with key statutory and charitable funders as well as developing a host of relationships with new funders such as Trusts and businesses.

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

Chief Officer's Report Continuted

Our range of funders has diversified greatly and includes the following, among others:

- Dept of Health
- Education Authority
- BBC Children In Need
- Comic Relief
- Big Lottery Awards For All
- Belfast City Council
- John Moores Foundation
- IBM
- Citi Bank
- Joseph Rowntree Foundation
- Danske Bank
- The Community Foundation NI
- CME Group
- Translink
- Halifax
- Pinsent Masons
- Allen & Ovary
- Bank Of Ireland
- Garfield Weston Foundation
- Dormant Accounts Fund

LGBTQIA+ Youth Services

Cara-Friend continues to provide workshops, peer support, self-development and social meet-ups for LGBTQIA+ young people across N. Ireland as well as delivering initiatives on equality & campaigning, citizenship and other areas identified by the young people themselves.

All volunteers graduate through a Cara-Friend-designed schedule of training with external providers such as Youth Action and Children in Northern Ireland and in-house specialist training to develop competency when working with LGBTQIA+ groups and individuals.

- New staff members and volunteers are acclimatising to the team very well, and are taking this time to get to know the young people in their respective groups - where they already exist - and establishing connections with youth service providers in areas we have intentions to set up services.

- InfinitYouth (Cara-Friend's new youth service for Trans, Non-Binary and Gender Diverse children and young people) has grown greatly. The young people attending have great ideas for moving forward with the group and have the makings of the first generation of Peer Leaders. They seem very enthusiastic to make the group their own and to have the ability to shape it to fit their needs and wants.

- Our Belfast Youth Service has restructured to include workshop sessions on Monday evenings and Friday drop-ins once again. However, to ensure age-specific support and relevant information we are developing some age splits and ranges for younger people seeking safe spaces.

- The Youth Team are making efforts to redevelop training for youth workers, balancing social attitudinal change and intercommunity perspectives in a format that will encourage a move beyond 'awareness and tolerance and into 'discussion and celebration' of difference.

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

Chief Officer's Report Continuted

- Cara-Friend has developed a series of Sexual Health programmes for young people aged 12 - 18 in partnership with YouthAction Northern Ireland. These have been piloted in the following locations; Lisburn YMCA, Reach Across (Derry-Londonderry), Drumgor Youth Club (Craigavon), Enagh Youth Forum (Derry-Londonderry), Bangor YMCA, Saints Youth Centre (Belfast), Omagh Boys and Girls Club, Start 360: N-Gage (Ballymena), Newry Youth Resource Centre and Hillcrest Youth Club (Derry-Londonderry). The success of these sessions, and emphasis on certain areas such as Derry-Londonderry, have shown a significant disparity in awareness of LGBTQIA+ relevant relationships and sexual health provision - as well as a need for safe spaces for LGBTQIA+ young people.

- Additionally, Cara-Friend and YouthAction Northern Ireland have carried out a review of Good Practice Initiatives to support the development of safe sex practices in Northern Ireland. This detailed review document is available for inspection upon request – "SH Lit Review - Working/Design Document".

Chairs statement

N. Ireland is progressing slowly toward a more inclusive, tolerant and accepting Society. Cara-Friend are always pleased to help lead the way with our public campaign coalitions which previously achieved legislative change on Equal Marriage for example and we worked with fellow campaigners and political allies to achieve a Stormont vote to Ban Conversion Therapy.

Our work in public consultations, submissions, forums, representations and advocacy aimed at promoting the Equality and Human Rights Agendas for LGBTQIA+ people of all ages and backgrounds across N. Ireland has also been vital. We have continued to develop a quiet, sometimes behind the scenes relationship with the LGBTQIA+ community's detractors, whereby we can engage and educate rather than relying on protest alone.

We wish to take this opportunity to thank all of our staff, volunteers and Board members who gave of their time, energy, knowledge, skills and expertise to ensure that Cara-Friend maintained the professionalism which has become synonymous with our service delivery.

It is to their credit that whilst remaining absolutely professional, Cara-Friend has maintained and grown our reputation as the organisation which listens to and takes its lead from the LGBTQIA+ community. In many ways we are family to all those LGBTQIA+ people who need us.

Our primary mission must always be to walk beside our service users and community members on their journey to a better and more affirmative N. Ireland wherein they can live happier, safer and more fulfilled lives, based on equality and freedom from prejudice and

We also pledge to do so for all persecuted or oppressed minorities in N. Ireland.

Equality is equality for all.

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

Staff and Volunteer Personnel (Continued)

Going Concern

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

Financial Review

The results for the year ended 31 March 2024 are set out on pages 9 and 10 of the financial statements.

The total income for the year ended 31 March 2024 amounted to £446,701 (2023: £441,211). The total expenditure was £441,364 (2023: £486,708)
The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £19,730 in reserves at the year end (2023: £2,522).

Reserves Policy

The income of the Company is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

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

Trustees' responsibilities statement

The Trustees (who are also directors of Cara-Friend for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year. 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 of the income resources and application of resources, including the income and expenditue 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;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2016. 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.

This report was approved by the Trustees, on 20/3/2025 and signed on behalf by:

N Gillespie

Niall Gillespie
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARA-FRIEND

I report on the financial statements of the company for the year ended 31 March 2024 which are set out on pages 9 and 10.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.
Having satisfied myself that the company is not subject to audit under company law, and is eligible for Independent examination it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving us cause to believe:

1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2 That the accounts do not accord with those accounting records
3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4 That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.
(a) which gives me reasonable cause to believe that in any material respect the requirements;
(i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARA-FRIEND CONTINUED...

(ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met or;

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



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

20.3.25

Date:

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Mar-24 TOTAL £	Year to 31-Mar-23 TOTAL £
Income from:					
Donations and Legacies	2	-	384,648	**384,648**	419,028
Charitable Activities	3	62,053	-	**62,053**	22,183
Total Income		**62,053**	**384,648**	**446,701**	**441,211**
Expenditure on:					
Charitable Activities	5	46,665	394,699	**441,364**	486,708
Total Expenditure:		**46,665**	**394,699**	**441,364**	**486,708**
Net income/(Expenditure)		15,387	(10,051)	5,337	(45,497)
Transfers between funds		1,820	(1,820)	-	-
Net movement in funds		**17,208**	**(11,871)**	**5,337**	(45,497)
Reconciliation of Funds					
Total funds brought forward		2,522	23,190	25,712	71,209
Total Funds carried forward		**19,730**	**11,318**	**31,047**	**25,711**

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

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on page 11 to 17 form an integral part of these accounts

BALANCE SHEET
As at 31 March 2024

	Note		2024 £		2023 £
Fixed Assets					
Tangible Assets			-		-
			-		-
Current Assets					
Debtors	7	-		13,727	
Cash at bank		37,894		18,583	
		37,894		32,310	
Liabilities					
Creditors: amounts falling due within one year	8	(6,847)		(6,600)	
Net Current Assets			31,047		25,711
Net assets			**31,047**		**25,711**
Funds					
Restricted			11,318		23,190
Unrestricted			19,730		2,522
TOTAL FUNDS	12		**31,047**		**25,711**

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board directors on 20/3/2025 and were signed on their behalf by:

N Gillespie

Niall Gillespie
Trustee

The notes on page 11 to 17 form and integral part of these accounts

NOTES TO THE ACCOUNTS

1 Accounting policies

Charity information

Cara-Friend is a private company limited by guarantee incorporated in Northern Ireland. The registered office is: 23-31 Waring Street Belfast, BT1 2DX.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE ACCOUNTS CONTINUED...

1.4 Incoming resources (continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

The charity is below the charity audit threshold and therefore is exempt from reporting expenditure on an activity basis. The charity has opted to report by the nature of expenditure rather than on an activity basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and Fittings	15% on cost
Computers	20% on cost

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously

NOTES TO THE ACCOUNTS CONTINUED...

1.9 Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.10 Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE ACCOUNTS CONTINUED...

2 Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	2024 TOTAL	2023 TOTAL
	£	£	£	£
Belfast City Council	-	58,076	**58,076**	73,415
Children In Need	-	39,418	**39,418**	34,973
Dept. of Health	-	11,890	**11,890**	23,779
Halifax	-	5,000	**5,000**	5,000
Education Authority	-	47,498	**47,498**	71,061
CITI Bank	-	-	**-**	13,500
Community Foundation Grant	-	10,000	**10,000**	5,000
NLCF	-	82,500	**82,500**	76,327
Ulster Garden Villages	-	-	**-**	20,000
LGBT+ Consortium	-	25,329	**25,329**	25,000
Joseph Rowntree	-	25,000	**25,000**	30,000
Charity Projects & Other	-	-	**-**	40,973
Garfield Western	-	10,000	**10,000**	-
Dormant Accounts	-	32,000	**32,000**	-
Pathways	-	37,937	**37,937**	-
Totals 2024	-	384,648	384,648	**419,028**
Totals 2023	**-**	**419,028**	**419,028**	

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2024 TOTAL	2023 TOTAL
	£	£	£	£
General	10,653	-	**10,653**	4,100
Donations	23,943	-	**23,943**	10,462
Training income	27,457	-	**27,457**	7,621
Totals 2024	**62,053**	**-**	**62,053**	**22,183**
Totals 2023	**22,183**	**-**	**22,183**	

NOTES TO THE ACCOUNTS CONTINUED...

4 Staff Costs and Numbers

	2024	2023
	£	£
Gross Wages and Salaries	343,335	373,719
	343,335	**373,719**

No employee received emoluments of more than £60,000 (2023: £NIL)
The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2024	2023
	Number	Number
	13	14

5 Expenditure

Charitable Activities	**Unrestricted Funds**	**Restricted Funds**	**2024 TOTAL**	**2023 TOTAL**
	£	£	£	£
Accountancy/Professional	3,377	2,449	**5,826**	**1,200**
Advertising/Promotional	2,915	-	**2,915**	**-**
Grants Returned	-	247	**247**	-
Overheads	342	-	**342**	**38,505**
Insurance	-	-	**-**	**-**
IT/Website Costs	5,685	-	**5,685**	**2,069**
Programme costs	9,381	21,017	**30,398**	**68,826**
Rent & Utilities	13,637	28,073	**41,710**	**229**
Staff Costs	422	342,914	**343,335**	**373,719**
Office Costs	2,415	-	**2,415**	**1,549**
Training Sourced	2,340	-	**2,340**	**-**
Travel	6,152	-	**6,152**	**611**
Totals 2024	**46,665**	**394,699**	**441,364**	**486,708**
Totals 2023	**76,262**	**410,446**	**486,708**	

NOTES TO THE ACCOUNTS CONTINUED...

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2023 - £NIL).
During the year, no Trustees received any benefits in kind (2023 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2023 - £NIL).

7 Debtors

	2024	2023
	£	£
Grants Receivable	-	13,727
Prepayments	-	-
	-	**13,727**

8 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals & Deferred Income	1,447	1,200
Pension	-	-
HMRC PAYE	5,400	5,400
	6,847	**7,513**

10 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £1,200 (2023-£1,200)

11 Related party transactions

There were no related party transactions during the year.

NOTES TO THE ACCOUNTS CONTINUED...

12 Statement of funds - current year

	Balance at 1 April 2023	Income	Expenditure	Transfer in/out	**Balance at 31 March 2024**
Restricted funds	£	£	£	£	**£**
Education Authority	-	47,498	(47,948)	450	**-**
Belfast City Council	-	58,076	(59,374)	1,297	**-**
Department of Health	-	11,890	(12,000)	111	**-**
Community Foundation Grant	-	35,329	(31,607)	(3,722)	**-**
NLCF	-	82,500	(79,758)	-	**2,742**
Children in Need	-	39,418	(30,842)	-	**8,576**
Charity projects	2,449	-	(2,449)	-	**-**
Halifax	-	5,000	(5,000)	-	**-**
Ulster Garden Villages	13,008	-	(13,008)	-	**-**
LGBT+ Consortium	7,733	-	(7,733)	-	**-**
Joseph Rowntree	-	25,000	(25,000)	-	**-**
Garfield Western	-	10,000	(9,981)	(19)	**-**
Dormant Accounts	-	32,000	(33,000)	1,000	**-**
Pathways	-	37,937	(37,000)	(937)	**-**
Total restricted funds	**23,190**	**384,648**	**(394,699)**	**(1,820)**	**11,318**
Unrestricted funds					
General funds	2,522	62,053	(46,665)	1,820	**19,729**
Total Unrestricted funds	**2,522**	**62,053**	**(46,665)**	**1,820**	**19,729**
Total of funds - current year	**25,711**	**446,701**	**(441,364)**	**-**	**31,047**

13 Statement of fund - prior year

	Balance at 1 April 2022	Income	Expenditure	Transfer in/out	**Balance at 31 March 2023**
Total unrestricted funds	22,816	22,183	(76,262)	33,785	**2,522**
Total restricted funds	48,393	419,028	(410,446)	(33,785)	**23,189**
Total of funds - prior year	**71,209**	**441,211**	**(486,708)**	**-**	**25,711**

Cara-Friend

Northern Ireland - Charity number 106210

Annual return

Company registered number: NI619350
Charity registered number: NIC106210

CARA-FRIEND

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

CARA-FRIEND

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
NI619350

Registered Charity number
NIC106210

Registered office
23-31 Waring Street
Belfast
Northern Ireland
BT1 2DX

CHAIRPERSON

Matthew Leebody

TRUSTEES

Matthew Leebody	Chair
Niall Gillespie	Treasurer, Secretary
Colin Flinn	
Sonya McMullan	

INDEPENDENT EXAMINER

Tony Clarke
53 Andersontown Road
Belfast
BT11 9AG

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

The Trustees present their annual report together with the financial statements of the company for the 01 April 2023 to 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practices applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

Structure, Governance and Trustees

Cara-Friend which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland, registration number NI619350, with the objective of undertaking charitable activities for the benefit of the inhabitants of Northern Ireland.

Chief Officer's Report

Cara-Friend has during this, its 50th year of operation, faced a hugely increased demand for all our services, both in terms of face-to-face services and online service delivery, and has continued to meet that demand as well as plan and deliver new services.

Our range of LGBTQI+ frontline service delivery areas now include:

- LGBTQI+ Inclusive Business Charter
- LGBTQI+ Inclusive Schools' Charter & Education Services
- LGBTQI+ Awareness Training
- Regional LGBTQI+ Youth Services Network
- Trans Specific Youth Services
- LGBTQI+ Pop Up Libraries Project
- LGBTQI+ Regional Youth Network
- Family Support Project
- LGBTQI+ Switchboard / Helpline
- LGBTQI+ Domestic Abuse Support
- LGBTQI+ Community Development Services & Events
- LGBTQI+ Mental Health & Mindfulness Project
- Advocacy, Campaigning, Policy and Volunteering

We have maintained good relationships with key statutory and charitable funders as well as developing a host of relationships with new funders such as Trusts and businesses.

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

Chief Officer's Report Continuted

Our range of funders has diversified greatly and includes the following, among others:

- Dept of Health
- Education Authority
- BBC Children In Need
- Comic Relief
- Big Lottery Awards For All
- Belfast City Council
- John Moores Foundation
- IBM
- Citi Bank
- Joseph Rowntree Foundation
- Danske Bank
- The Community Foundation NI
- CME Group
- Translink
- Halifax
- Pinsent Masons
- Allen & Ovary
- Bank Of Ireland
- Garfield Weston Foundation
- Dormant Accounts Fund

LGBTQIA+ Youth Services

Cara-Friend continues to provide workshops, peer support, self-development and social meet-ups for LGBTQIA+ young people across N. Ireland as well as delivering initiatives on equality & campaigning, citizenship and other areas identified by the young people themselves.

All volunteers graduate through a Cara-Friend-designed schedule of training with external providers such as Youth Action and Children in Northern Ireland and in-house specialist training to develop competency when working with LGBTQIA+ groups and individuals.

- New staff members and volunteers are acclimatising to the team very well, and are taking this time to get to know the young people in their respective groups - where they already exist - and establishing connections with youth service providers in areas we have intentions to set up services.

- InfinitYouth (Cara-Friend's new youth service for Trans, Non-Binary and Gender Diverse children and young people) has grown greatly. The young people attending have great ideas for moving forward with the group and have the makings of the first generation of Peer Leaders. They seem very enthusiastic to make the group their own and to have the ability to shape it to fit their needs and wants.

- Our Belfast Youth Service has restructured to include workshop sessions on Monday evenings and Friday drop-ins once again. However, to ensure age-specific support and relevant information we are developing some age splits and ranges for younger people seeking safe spaces.

- The Youth Team are making efforts to redevelop training for youth workers, balancing social attitudinal change and intercommunity perspectives in a format that will encourage a move beyond 'awareness and tolerance and into 'discussion and celebration' of difference.

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

Chief Officer's Report Continuted

- Cara-Friend has developed a series of Sexual Health programmes for young people aged 12 - 18 in partnership with YouthAction Northern Ireland. These have been piloted in the following locations; Lisburn YMCA, Reach Across (Derry-Londonderry), Drumgor Youth Club (Craigavon), Enagh Youth Forum (Derry-Londonderry), Bangor YMCA, Saints Youth Centre (Belfast), Omagh Boys and Girls Club, Start 360: N-Gage (Ballymena), Newry Youth Resource Centre and Hillcrest Youth Club (Derry-Londonderry). The success of these sessions, and emphasis on certain areas such as Derry-Londonderry, have shown a significant disparity in awareness of LGBTQIA+ relevant relationships and sexual health provision - as well as a need for safe spaces for LGBTQIA+ young people.

- Additionally, Cara-Friend and YouthAction Northern Ireland have carried out a review of Good Practice Initiatives to support the development of safe sex practices in Northern Ireland. This detailed review document is available for inspection upon request – "SH Lit Review - Working/Design Document".

Chairs statement

N. Ireland is progressing slowly toward a more inclusive, tolerant and accepting Society. Cara-Friend are always pleased to help lead the way with our public campaign coalitions which previously achieved legislative change on Equal Marriage for example and we worked with fellow campaigners and political allies to achieve a Stormont vote to Ban Conversion Therapy.

Our work in public consultations, submissions, forums, representations and advocacy aimed at promoting the Equality and Human Rights Agendas for LGBTQIA+ people of all ages and backgrounds across N. Ireland has also been vital. We have continued to develop a quiet, sometimes behind the scenes relationship with the LGBTQIA+ community's detractors, whereby we can engage and educate rather than relying on protest alone.

We wish to take this opportunity to thank all of our staff, volunteers and Board members who gave of their time, energy, knowledge, skills and expertise to ensure that Cara-Friend maintained the professionalism which has become synonymous with our service delivery.

It is to their credit that whilst remaining absolutely professional, Cara-Friend has maintained and grown our reputation as the organisation which listens to and takes its lead from the LGBTQIA+ community. In many ways we are family to all those LGBTQIA+ people who need us.

Our primary mission must always be to walk beside our service users and community members on their journey to a better and more affirmative N. Ireland wherein they can live happier, safer and more fulfilled lives, based on equality and freedom from prejudice and

We also pledge to do so for all persecuted or oppressed minorities in N. Ireland.

Equality is equality for all.

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

Staff and Volunteer Personnel (Continued)

Going Concern

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

Financial Review

The results for the year ended 31 March 2024 are set out on pages 9 and 10 of the financial statements.

The total income for the year ended 31 March 2024 amounted to £446,701 (2023: £441,211). The total expenditure was £441,364 (2023: £486,708)
The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £19,730 in reserves at the year end (2023: £2,522).

Reserves Policy

The income of the Company is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

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

Trustees' responsibilities statement

The Trustees (who are also directors of Cara-Friend for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year. 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 of the income resources and application of resources, including the income and expenditue 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;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2016. 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.

This report was approved by the Trustees, on 20/3/2025 and signed on behalf by:

N Gillespie

Niall Gillespie
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARA-FRIEND

I report on the financial statements of the company for the year ended 31 March 2024 which are set out on pages 9 and 10.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.
Having satisfied myself that the company is not subject to audit under company law, and is eligible for Independent examination it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving us cause to believe:

1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2 That the accounts do not accord with those accounting records
3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4 That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.
(a) which gives me reasonable cause to believe that in any material respect the requirements;
(i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARA-FRIEND CONTINUED...

(ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met or;

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



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

20.3.25

Date:

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Mar-24 TOTAL £	Year to 31-Mar-23 TOTAL £
Income from:					
Donations and Legacies	2	-	384,648	**384,648**	419,028
Charitable Activities	3	62,053	-	**62,053**	22,183
Total Income		**62,053**	**384,648**	**446,701**	**441,211**
Expenditure on:					
Charitable Activities	5	46,665	394,699	**441,364**	486,708
Total Expenditure:		**46,665**	**394,699**	**441,364**	**486,708**
Net income/(Expenditure)		15,387	(10,051)	5,337	(45,497)
Transfers between funds		1,820	(1,820)	-	-
Net movement in funds		**17,208**	**(11,871)**	**5,337**	(45,497)
Reconciliation of Funds					
Total funds brought forward		2,522	23,190	25,712	71,209
Total Funds carried forward		**19,730**	**11,318**	**31,047**	**25,711**

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

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on page 11 to 17 form an integral part of these accounts

BALANCE SHEET
As at 31 March 2024

	Note		2024 £		2023 £
Fixed Assets					
Tangible Assets			-		-
			-		-
Current Assets					
Debtors	7	-		13,727	
Cash at bank		37,894		18,583	
		37,894		32,310	
Liabilities					
Creditors: amounts falling due within one year	8	(6,847)		(6,600)	
Net Current Assets			31,047		25,711
Net assets			**31,047**		**25,711**
Funds					
Restricted			11,318		23,190
Unrestricted			19,730		2,522
TOTAL FUNDS	12		**31,047**		**25,711**

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board directors on 20/3/2025 and were signed on their behalf by:

N Gillespie

Niall Gillespie
Trustee

The notes on page 11 to 17 form and integral part of these accounts

NOTES TO THE ACCOUNTS

1 Accounting policies

Charity information

Cara-Friend is a private company limited by guarantee incorporated in Northern Ireland. The registered office is: 23-31 Waring Street Belfast, BT1 2DX.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE ACCOUNTS CONTINUED...

1.4 Incoming resources (continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

The charity is below the charity audit threshold and therefore is exempt from reporting expenditure on an activity basis. The charity has opted to report by the nature of expenditure rather than on an activity basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and Fittings	15% on cost
Computers	20% on cost

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously

NOTES TO THE ACCOUNTS CONTINUED...

1.9 Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.10 Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE ACCOUNTS CONTINUED...

2 Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	2024 TOTAL	2023 TOTAL
	£	£	£	£
Belfast City Council	-	58,076	**58,076**	73,415
Children In Need	-	39,418	**39,418**	34,973
Dept. of Health	-	11,890	**11,890**	23,779
Halifax	-	5,000	**5,000**	5,000
Education Authority	-	47,498	**47,498**	71,061
CITI Bank	-	-	**-**	13,500
Community Foundation Grant	-	10,000	**10,000**	5,000
NLCF	-	82,500	**82,500**	76,327
Ulster Garden Villages	-	-	**-**	20,000
LGBT+ Consortium	-	25,329	**25,329**	25,000
Joseph Rowntree	-	25,000	**25,000**	30,000
Charity Projects & Other	-	-	**-**	40,973
Garfield Western	-	10,000	**10,000**	-
Dormant Accounts	-	32,000	**32,000**	-
Pathways	-	37,937	**37,937**	-
Totals 2024	-	384,648	384,648	**419,028**
Totals 2023	**-**	**419,028**	**419,028**	

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2024 TOTAL	2023 TOTAL
	£	£	£	£
General	10,653	-	**10,653**	4,100
Donations	23,943	-	**23,943**	10,462
Training income	27,457	-	**27,457**	7,621
Totals 2024	**62,053**	**-**	**62,053**	**22,183**
Totals 2023	**22,183**	**-**	**22,183**	

NOTES TO THE ACCOUNTS CONTINUED...

4 Staff Costs and Numbers

	2024	2023
	£	£
Gross Wages and Salaries	343,335	373,719
	343,335	**373,719**

No employee received emoluments of more than £60,000 (2023: £NIL)
The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2024	2023
	Number	Number
	13	14

5 Expenditure

Charitable Activities	**Unrestricted Funds**	**Restricted Funds**	**2024 TOTAL**	**2023 TOTAL**
	£	£	£	£
Accountancy/Professional	3,377	2,449	**5,826**	**1,200**
Advertising/Promotional	2,915	-	**2,915**	**-**
Grants Returned	-	247	**247**	-
Overheads	342	-	**342**	**38,505**
Insurance	-	-	**-**	**-**
IT/Website Costs	5,685	-	**5,685**	**2,069**
Programme costs	9,381	21,017	**30,398**	**68,826**
Rent & Utilities	13,637	28,073	**41,710**	**229**
Staff Costs	422	342,914	**343,335**	**373,719**
Office Costs	2,415	-	**2,415**	**1,549**
Training Sourced	2,340	-	**2,340**	**-**
Travel	6,152	-	**6,152**	**611**
Totals 2024	**46,665**	**394,699**	**441,364**	**486,708**
Totals 2023	**76,262**	**410,446**	**486,708**	

NOTES TO THE ACCOUNTS CONTINUED...

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2023 - £NIL).
During the year, no Trustees received any benefits in kind (2023 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2023 - £NIL).

7 Debtors

	2024	2023
	£	£
Grants Receivable	-	13,727
Prepayments	-	-
	-	**13,727**

8 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals & Deferred Income	1,447	1,200
Pension	-	-
HMRC PAYE	5,400	5,400
	6,847	**7,513**

10 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £1,200 (2023-£1,200)

11 Related party transactions

There were no related party transactions during the year.

NOTES TO THE ACCOUNTS CONTINUED...

12 Statement of funds - current year

	Balance at 1 April 2023	Income	Expenditure	Transfer in/out	**Balance at 31 March 2024**
Restricted funds	£	£	£	£	**£**
Education Authority	-	47,498	(47,948)	450	**-**
Belfast City Council	-	58,076	(59,374)	1,297	**-**
Department of Health	-	11,890	(12,000)	111	**-**
Community Foundation Grant	-	35,329	(31,607)	(3,722)	**-**
NLCF	-	82,500	(79,758)	-	**2,742**
Children in Need	-	39,418	(30,842)	-	**8,576**
Charity projects	2,449	-	(2,449)	-	**-**
Halifax	-	5,000	(5,000)	-	**-**
Ulster Garden Villages	13,008	-	(13,008)	-	**-**
LGBT+ Consortium	7,733	-	(7,733)	-	**-**
Joseph Rowntree	-	25,000	(25,000)	-	**-**
Garfield Western	-	10,000	(9,981)	(19)	**-**
Dormant Accounts	-	32,000	(33,000)	1,000	**-**
Pathways	-	37,937	(37,000)	(937)	**-**
Total restricted funds	**23,190**	**384,648**	**(394,699)**	**(1,820)**	**11,318**
Unrestricted funds					
General funds	2,522	62,053	(46,665)	1,820	**19,729**
Total Unrestricted funds	**2,522**	**62,053**	**(46,665)**	**1,820**	**19,729**
Total of funds - current year	**25,711**	**446,701**	**(441,364)**	**-**	**31,047**

13 Statement of fund - prior year

	Balance at 1 April 2022	Income	Expenditure	Transfer in/out	**Balance at 31 March 2023**
Total unrestricted funds	22,816	22,183	(76,262)	33,785	**2,522**
Total restricted funds	48,393	419,028	(410,446)	(33,785)	**23,189**
Total of funds - prior year	**71,209**	**441,211**	**(486,708)**	**-**	**25,711**

Cara-Friend

Northern Ireland - Charity number 106210

Accounts

Company registered number: NI619350
Charity registered number: NIC106210

CARA-FRIEND

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

CARA-FRIEND

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 16 July 2013 and registered with the Charity Commission for Northern Ireland on 27 July 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
NI619350

Registered Charity number
NIC106210

Registered office
23-31 Waring Street
Belfast
Northern Ireland
BT1 2DX

CHAIRPERSON

Matthew Leebody

TRUSTEES

Matthew Leebody	Chair
Niall Gillespie	Treasurer, Secretary
Colin Flinn	
Sonya McMullan	

INDEPENDENT EXAMINER

Tony Clarke
53 Andersontown Road
Belfast
BT11 9AG

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

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The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practices applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Structure, Governance and Trustees

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Chief Officer's Report

Cara-Friend has during this, its 48th year of operation, faced a hugely increased demand for all our services, both in terms of face to face services and online service delivery, and has continued to meet that demand as well as plan and deliver new services.

Our range of LGBTQI+ frontline service delivery areas now include:

- LGBTQI+ Inclusive Business Charter
- LGBTQI+ Inclusive Schools' Charter & Education Services
- LGBTQI+ Awareness Training
- Regional LGBTQI+ Youth Services Network
- Trans Specific Youth Services
- LGBTQI+ Pop Up Libraries Project
- LGBTQI+ Regional Youth Network
- Family Support Project
- LGBTQI+ Switchboard / Helpline
- LGBTQI+ Domestic Abuse Support
- LGBTQI+ Community Development Services & Events
- LGBTQI+ Mental Health & Mindfulness Project
- Advocacy, Campaigning, Policy and Volunteering

We have maintained good relationships with key statutory and charitable funders as well as developing a host of relationships with new funders such as Trusts and businesses.

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

Chief Officer's Report Continuted

Our range of funders has diversified greatly and includes the following, among others:

- Dept of Health
- Education Authority
- BBC Children In Need
- Comic Relief
- Big Lottery Awards For All
- Belfast City Council
- John Moores Foundation
- IBM
- Citi Bank
- Joseph Rowntree Foundation
- Danske Bank
- The Community Foundation NI
- CME Group
- Translink
- Halifax
- Pinsent Masons
- Allen & Ovary
- Bank Of Ireland
- Garfield Weston Foundation

In the last year, Cara-Friend experienced an unprecedented surge in demand for our services. This surge is attributable to a confluence of factors, including:

⇒ A significant surge in demand for our LGBTQIA+ Inclusive Schools Charter and LGBTQIA+ Inclusive Business Charter due to increased investment from new sponsors into these innovative programmes of work.

⇒ The enhanced accessibility of our online services, which proved to be a lifeline and sole avenue to achieving support for LGBTQIA+ individuals residing in rural and isolated locales.

⇒ The compatibility of online platforms such as discord servers with the preferences and needs of younger community members, particularly those who are not openly out and previously did not engage with in-person services, and especially those who have

⇒ A heightened demand for mental health support services within our community, a direct aftermath of the stress brought on by the increase to the cost of living, a more hostile policy and media landscape, compounding the pre-existing challenges facing LGBTQIA+ individuals in society today.

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

Chief Officer's Report Continuted

In Northern Ireland, the journey towards a society that embodies inclusivity, tolerance, and acceptance continues at a gradual pace. At Cara-Friend, we take pride in being at the forefront of this transformative journey, spearheading public campaign coalitions that have historically brought about significant legislative milestones, such as the legalisation of Equal Marriage. Our collaborative efforts with fellow campaigners and political allies were instrumental in securing a Stormont vote to ban Conversion Therapy. We eagerly anticipate further advancements from the Department for Communities in terms of new legislation pertaining to this matter and the long-awaited Sexual Orientation Strategy.

Our engagement in various public consultations, submissions, forums, and advocacy efforts has been crucial in promoting the Equality and Human Rights Agendas for LGBTQIA+ individuals of all ages and backgrounds throughout Northern Ireland. Moreover, we have strategically nurtured a discreet and constructive dialogue with those who oppose the LGBTQIA+ community, focusing on engagement and education rather than solely relying on protest.

We extend our heartfelt gratitude to our dedicated staff, volunteers, and Board members. Their unwavering commitment, expertise, and professionalism are the bedrock upon which Cara-Friend has built its reputation. Thanks to their efforts, our service users have continued to receive invaluable support across a spectrum of services including our helpline, community events, youth services, family support, training, education, as well as services addressing domestic abuse and mental health.

Their dedication has also ensured that Cara-Friend not only maintains but also enhances its stature as an organisation that truly listens to and is guided by the LGBTQIA+ community. We are more than an organisation; we are a family to all those within the LGBTQIA+ community who rely on us.

Our fundamental mission is to walk alongside our service users and community members, supporting them on their journey towards a more affirming Northern Ireland. A future where they can lead happier, safer, and more fulfilled lives, free from prejudice and discrimination. This commitment extends to all persecuted and oppressed minorities in Northern Ireland, affirming our belief that equality should be universal and indiscriminate.

We also pledge to do so for all persecuted or oppressed minorities in N. Ireland.

Equality is equality for all.

Steve Williamson
Director, Cara-Friend

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

Staff and Volunteer Personnel (Continued)

Going Concern

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

Financial Review

The results for the year ended 31 March 2023 are set out on pages 9 and 10 of the financial statements.

The total income for the year ended 31 March 2023 amounted to £441,211 (2022: £391,023). The total expenditure was £486,708 (2022: £399,138)
The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £2,522 in reserves at the year end (2022: £22,816).

Reserves Policy

The income of the Company is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

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

Trustees' responsibilities statement

The Trustees (who are also directors of Cara-Friend for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year. 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 of the income resources and application of resources, including the income and expenditue 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;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2016. 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.

This report was approved by the Trustees, on 30.01.24 and signed on behalf by:

N. Gillespie

Niall Gillespie
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARA-FRIEND

I report on the financial statements of the company for the year ended 31 March 2023 which are set out on pages 9 and 10.

This report is made solely to the company's Trustees, as a body in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of the Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner'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 company and the company's Trustees as a body, for my work of this report.

Respective responsibilities of trustees and examiner

As the company's Trustees (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the financial statements in accordance with the requirments of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligable for Independant examination.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

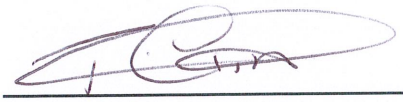
Independent examiner's statement

My role is to state whether any material matters have come to my attention giving me cause to believe:

1 That accounting records were not kept in accordance with section 63 of the Charities Act
2 That the accounts do not accord with those accounting records
3 That the accounts do not comply with the accounting requirements of the Charities Act
4 That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARA-FRIEND CONTINUED...

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



30.1.2024

Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

Date:

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Mar-23 TOTAL £	Year to 31-Mar-22 TOTAL £
Income from:					
Donations and Legacies	2	-	419,028	**419,028**	363,892
Charitable Activities	3	22,183	-	**22,183**	27,131
Total Income		**22,183**	**419,028**	**441,211**	**391,023**
Expenditure on:					
Charitable Activities	5	76,262	410,446	**486,708**	399,138
Total Expenditure:		**76,262**	**410,446**	**486,708**	**399,138**
Net income/(Expenditure)		(54,079)	8,582	(45,497)	(8,115)
Transfers between funds		33,785	(33,785)	-	-
Net movement in funds		**(20,294)**	**(25,203)**	**(45,497)**	(8,115)
Reconciliation of Funds					
Total funds brought forward		22,816	48,393	71,209	79,323
Total Funds carried forward		**2,522**	**23,190**	**25,711**	**71,208**

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

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on page 11 to 17 form an integral part of these accounts

BALANCE SHEET
As at 31 March 2023

	Note		2023 £		2022 £
Fixed Assets					
Tangible Assets			-		-
			-		-
Current Assets					
Debtors	7	13,727		5,727	
Cash at bank		18,583		74,955	
		32,310		80,682	
Liabilities					
Creditors: amounts falling due within one year	8	(6,600)		(9,475)	
Net Current Assets			25,710		71,208
Net assets			**25,711**		**71,208**
Funds					
Restricted			23,190		48,393
Unrestricted			2,522		22,815
TOTAL FUNDS	12		**25,711**		**71,208**

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board directors on 30.01.24 and were signed on their behalf by:

N. Gillespie

Niall Gillespie
Trustee

The notes on page 11 to 17 form and integral part of these accounts

NOTES TO THE ACCOUNTS

1 Accounting policies

Charity information

Cara-Friend is a private company limited by guarantee incorporated in Northern Ireland. The registered office is: 23-31 Waring Street Belfast, BT1 2DX.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.
The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE ACCOUNTS CONTINUED...

1.4 Incoming resources (continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

The charity is below the charity audit threshold and therefore is exempt from reporting expenditure on an activity basis. The charity has opted to report by the nature of expenditure rather than on an activity basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and Fittings	15% on cost
Computers	20% on cost

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously

NOTES TO THE ACCOUNTS CONTINUED...

1.9 Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.10 Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE ACCOUNTS CONTINUED...

2 Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	2023 TOTAL	2022 TOTAL
	£	£	£	£
Belfast City Council	-	73,415	**73,415**	32,997
Children In Need	-	34,973	**34,973**	17,237
Dept. of Health	-	23,779	**23,779**	23,779
Halifax	-	5,000	**5,000**	-
Education Authority	-	71,061	**71,061**	144,161
CITI Bank	-	13,500	**13,500**	-
Community Foundation Grant	-	5,000	**5,000**	48,393
NLCF	-	76,327	**76,327**	11,400
Ulster Garden Villages	-	20,000	**20,000**	-
LGBT+ Consortium	-	25,000	**25,000**	-
Joseph Rowntree	-	30,000	**30,000**	20,830
Charity Projects & Other	-	40,973	**40,973**	65,096
Totals 2023	-	**419,028**	**419,028**	**363,892**
Totals 2022	**28,196**	**335,696**	**363,892**	

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2023 TOTAL	2022 TOTAL
	£	£	£	£
General	4,100	-	**4,100**	279
Donations	10,462	-	**10,462**	25,078
Training income	7,621	-	**7,621**	1,775
Totals 2023	**22,183**	**-**	**22,183**	**27,131**
Totals 2022	**27,131**	**-**	**27,131**	

NOTES TO THE ACCOUNTS CONTINUED...

4 Staff Costs and Numbers

	2023	2022
	£	£
Gross Wages and Salaries	373,719	292,013
	373,719	**292,013**

No employee received emoluments of more than £60,000 (2022: £NIL)
The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2023	2022
	Number	Number
	14	10

5 Expenditure

Charitable Activities	Unrestricted Funds	Restricted Funds	2023 TOTAL	2022 TOTAL
	£	£	£	£
Accountancy/Professional	600	600	**1,200**	**9,600**
Advertising/Promotional	-	-	**-**	**3,094**
Bank fees	-	-	**-**	11.58
Overheads	19,330	19,175	**38,505**	**-**
Insurance	-	-	**-**	**4,077**
IT/Website Costs	2,069	-	**2,069**	**5,160**
Programme costs	16,199	52,627	**68,826**	**58,638**
Rent & Utilities	229	-	**229**	**17,140**
Staff Costs	35,675	338,044	**373,719**	**292,013**
Stationary & Supplies	1,549	-	**1,549**	**3,774**
Training Sourced	-	-	**-**	**1,645**
Travel	611	-	**611**	**3,986**
Total 2023	**76,262**	**410,446**	**486,708**	**399,138**
Totals 2022	**111,835**	**287,304**	**399,138**	

NOTES TO THE ACCOUNTS CONTINUED...

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2022 - £NIL).
During the year, no Trustees received any benefits in kind (2022 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2022 - £NIL).

7 Debtors

	2023	2022
	£	£
Grants Receivable	13,727	5,727
Prepayments	-	-
	13,727	**5,727**

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals & Deferred Income	1,200	2,400
Pension	-	-
HMRC PAYE	5,400	7,075
	6,600	**7,513**

10 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £1,200 (2022-£1,200)

11 Related party transactions

There were no related party transactions during the year.

NOTES TO THE ACCOUNTS CONTINUED...

12 Statement of funds - current year

	Balance at 1 April 2022	Income	Expenditure	Transfer in/out	**Balance at 31 March 2023**
Restricted funds	£	£	£	£	**£**
Education Authority	-	71,061	(71,061)	-	**-**
Belfast City Council	-	73,415	(39,630)	(33,785)	**-**
Department of Health	-	23,779	(23,779)	-	**-**
Community Foundation Grant	48,393	5,000	(53,393)	-	**-**
NLCF	-	76,327	(76,327)	-	**-**
CITI Bank	-	13,500	(13,500)	-	**-**
Children in Need	-	34,973	(34,973)	-	**-**
Charity projects	-	40,973	(38,524)	-	**2,449**
Halifax	-	5,000	(5,000)	-	**-**
Ulster Garden Villages	-	20,000	(6,992)	-	**13,008**
LGBT+ Consortium	-	25,000	(17,267)	-	**7,733**
Joseph Rowntree	-	30,000	(30,000)	-	**-**
Total restricted funds	**48,393**	**419,028**	**(410,446)**	**(33,785)**	**23,189**
Unrestricted funds					
General funds	22,816	22,183	(76,262)	33,785	**2,522**
Total Unrestricted funds	**22,816**	**22,183**	**(76,262)**	**33,785**	**2,522**
Total of funds - current year	**71,209**	**441,211**	**(486,708)**	**-**	**25,711**

13 Statement of fund - prior year

	Balance at 1 April 2021	Income	Expenditure	Transfer in/out	**Balance at 31 March 2022**
Total unrestricted funds	18,340	99,949	(38,965)	-	**79,325**
Total restricted funds	-	267,315	(267,315)	-	**-**
Total of funds - prior year	**18,340**	**367,264**	**(306,280)**	**-**	**79,325**

Cara-Friend

Northern Ireland - Charity number 106210

Annual report

Company registered number: NI619350
Charity registered number: NIC106210

CARA-FRIEND

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

CARA-FRIEND

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 16 July 2013 and registered with the Charity Commission for Northern Ireland on 27 July 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
NI619350

Registered Charity number
NIC106210

Registered office
23-31 Waring Street
Belfast
Northern Ireland
BT1 2DX

CHAIRPERSON

Matthew Leebody

TRUSTEES

Matthew Leebody	Chair
Niall Gillespie	Treasurer, Secretary
Colin Flinn	
Sonya McMullan	

INDEPENDENT EXAMINER

Tony Clarke
53 Andersontown Road
Belfast
BT11 9AG

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

The Trustees present their annual report together with the financial statements of the company for the 01 April 2022 to 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practices applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Structure, Governance and Trustees

Cara-Friend which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland, registration number NI619350, with the objective of undertaking charitable activities for the benefit of the inhabitants of Northern Ireland.

Chief Officer's Report

Cara-Friend has during this, its 48th year of operation, faced a hugely increased demand for all our services, both in terms of face to face services and online service delivery, and has continued to meet that demand as well as plan and deliver new services.

Our range of LGBTQI+ frontline service delivery areas now include:

- LGBTQI+ Inclusive Business Charter
- LGBTQI+ Inclusive Schools' Charter & Education Services
- LGBTQI+ Awareness Training
- Regional LGBTQI+ Youth Services Network
- Trans Specific Youth Services
- LGBTQI+ Pop Up Libraries Project
- LGBTQI+ Regional Youth Network
- Family Support Project
- LGBTQI+ Switchboard / Helpline
- LGBTQI+ Domestic Abuse Support
- LGBTQI+ Community Development Services & Events
- LGBTQI+ Mental Health & Mindfulness Project
- Advocacy, Campaigning, Policy and Volunteering

We have maintained good relationships with key statutory and charitable funders as well as developing a host of relationships with new funders such as Trusts and businesses.

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

Chief Officer's Report Continuted

Our range of funders has diversified greatly and includes the following, among others:

- Dept of Health
- Education Authority
- BBC Children In Need
- Comic Relief
- Big Lottery Awards For All
- Belfast City Council
- John Moores Foundation
- IBM
- Citi Bank
- Joseph Rowntree Foundation
- Danske Bank
- The Community Foundation NI
- CME Group
- Translink
- Halifax
- Pinsent Masons
- Allen & Ovary
- Bank Of Ireland
- Garfield Weston Foundation

In the last year, Cara-Friend experienced an unprecedented surge in demand for our services. This surge is attributable to a confluence of factors, including:

⇒ A significant surge in demand for our LGBTQIA+ Inclusive Schools Charter and LGBTQIA+ Inclusive Business Charter due to increased investment from new sponsors into these innovative programmes of work.

⇒ The enhanced accessibility of our online services, which proved to be a lifeline and sole avenue to achieving support for LGBTQIA+ individuals residing in rural and isolated locales.

⇒ The compatibility of online platforms such as discord servers with the preferences and needs of younger community members, particularly those who are not openly out and previously did not engage with in-person services, and especially those who have

⇒ A heightened demand for mental health support services within our community, a direct aftermath of the stress brought on by the increase to the cost of living, a more hostile policy and media landscape, compounding the pre-existing challenges facing LGBTQIA+ individuals in society today.

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

Chief Officer's Report Continuted

In Northern Ireland, the journey towards a society that embodies inclusivity, tolerance, and acceptance continues at a gradual pace. At Cara-Friend, we take pride in being at the forefront of this transformative journey, spearheading public campaign coalitions that have historically brought about significant legislative milestones, such as the legalisation of Equal Marriage. Our collaborative efforts with fellow campaigners and political allies were instrumental in securing a Stormont vote to ban Conversion Therapy. We eagerly anticipate further advancements from the Department for Communities in terms of new legislation pertaining to this matter and the long-awaited Sexual Orientation Strategy.

Our engagement in various public consultations, submissions, forums, and advocacy efforts has been crucial in promoting the Equality and Human Rights Agendas for LGBTQIA+ individuals of all ages and backgrounds throughout Northern Ireland. Moreover, we have strategically nurtured a discreet and constructive dialogue with those who oppose the LGBTQIA+ community, focusing on engagement and education rather than solely relying on protest.

We extend our heartfelt gratitude to our dedicated staff, volunteers, and Board members. Their unwavering commitment, expertise, and professionalism are the bedrock upon which Cara-Friend has built its reputation. Thanks to their efforts, our service users have continued to receive invaluable support across a spectrum of services including our helpline, community events, youth services, family support, training, education, as well as services addressing domestic abuse and mental health.

Their dedication has also ensured that Cara-Friend not only maintains but also enhances its stature as an organisation that truly listens to and is guided by the LGBTQIA+ community. We are more than an organisation; we are a family to all those within the LGBTQIA+ community who rely on us.

Our fundamental mission is to walk alongside our service users and community members, supporting them on their journey towards a more affirming Northern Ireland. A future where they can lead happier, safer, and more fulfilled lives, free from prejudice and discrimination. This commitment extends to all persecuted and oppressed minorities in Northern Ireland, affirming our belief that equality should be universal and indiscriminate.

We also pledge to do so for all persecuted or oppressed minorities in N. Ireland.

Equality is equality for all.

Steve Williamson
Director, Cara-Friend

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

Staff and Volunteer Personnel (Continued)

Going Concern

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

Financial Review

The results for the year ended 31 March 2023 are set out on pages 9 and 10 of the financial statements.

The total income for the year ended 31 March 2023 amounted to £441,211 (2022: £391,023). The total expenditure was £486,708 (2022: £399,138)
The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £2,522 in reserves at the year end (2022: £22,816).

Reserves Policy

The income of the Company is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

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

Trustees' responsibilities statement

The Trustees (who are also directors of Cara-Friend for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year. 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 of the income resources and application of resources, including the income and expenditue 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;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2016. 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.

This report was approved by the Trustees, on 30.01.24 and signed on behalf by:

N. Gillespie

Niall Gillespie
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARA-FRIEND

I report on the financial statements of the company for the year ended 31 March 2023 which are set out on pages 9 and 10.

This report is made solely to the company's Trustees, as a body in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of the Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner'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 company and the company's Trustees as a body, for my work of this report.

Respective responsibilities of trustees and examiner

As the company's Trustees (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the financial statements in accordance with the requirments of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligable for Independant examination.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

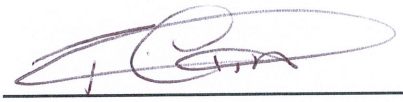
Independent examiner's statement

My role is to state whether any material matters have come to my attention giving me cause to believe:

1 That accounting records were not kept in accordance with section 63 of the Charities Act
2 That the accounts do not accord with those accounting records
3 That the accounts do not comply with the accounting requirements of the Charities Act
4 That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARA-FRIEND CONTINUED...

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



30.1.2024

Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

Date:

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Mar-23 TOTAL £	Year to 31-Mar-22 TOTAL £
Income from:					
Donations and Legacies	2	-	419,028	**419,028**	363,892
Charitable Activities	3	22,183	-	**22,183**	27,131
Total Income		**22,183**	**419,028**	**441,211**	**391,023**
Expenditure on:					
Charitable Activities	5	76,262	410,446	**486,708**	399,138
Total Expenditure:		**76,262**	**410,446**	**486,708**	**399,138**
Net income/(Expenditure)		(54,079)	8,582	(45,497)	(8,115)
Transfers between funds		33,785	(33,785)	-	-
Net movement in funds		**(20,294)**	**(25,203)**	**(45,497)**	(8,115)
Reconciliation of Funds					
Total funds brought forward		22,816	48,393	71,209	79,323
Total Funds carried forward		**2,522**	**23,190**	**25,711**	**71,208**

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

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on page 11 to 17 form an integral part of these accounts

BALANCE SHEET
As at 31 March 2023

	Note		2023 £		2022 £
Fixed Assets					
Tangible Assets			-		-
			-		-
Current Assets					
Debtors	7	13,727		5,727	
Cash at bank		18,583		74,955	
		32,310		80,682	
Liabilities					
Creditors: amounts falling due within one year	8	(6,600)		(9,475)	
Net Current Assets			25,710		71,208
Net assets			**25,711**		**71,208**
Funds					
Restricted			23,190		48,393
Unrestricted			2,522		22,815
TOTAL FUNDS	12		**25,711**		**71,208**

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board directors on 30.01.24 and were signed on their behalf by:

N. Gillespie

Niall Gillespie
Trustee

The notes on page 11 to 17 form and integral part of these accounts

NOTES TO THE ACCOUNTS

1 Accounting policies

Charity information

Cara-Friend is a private company limited by guarantee incorporated in Northern Ireland. The registered office is: 23-31 Waring Street Belfast, BT1 2DX.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.
The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE ACCOUNTS CONTINUED...

1.4 Incoming resources (continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

The charity is below the charity audit threshold and therefore is exempt from reporting expenditure on an activity basis. The charity has opted to report by the nature of expenditure rather than on an activity basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and Fittings	15% on cost
Computers	20% on cost

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously

NOTES TO THE ACCOUNTS CONTINUED...

1.9 Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.10 Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE ACCOUNTS CONTINUED...

2 Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	2023 TOTAL	2022 TOTAL
	£	£	£	£
Belfast City Council	-	73,415	**73,415**	32,997
Children In Need	-	34,973	**34,973**	17,237
Dept. of Health	-	23,779	**23,779**	23,779
Halifax	-	5,000	**5,000**	-
Education Authority	-	71,061	**71,061**	144,161
CITI Bank	-	13,500	**13,500**	-
Community Foundation Grant	-	5,000	**5,000**	48,393
NLCF	-	76,327	**76,327**	11,400
Ulster Garden Villages	-	20,000	**20,000**	-
LGBT+ Consortium	-	25,000	**25,000**	-
Joseph Rowntree	-	30,000	**30,000**	20,830
Charity Projects & Other	-	40,973	**40,973**	65,096
Totals 2023	-	**419,028**	**419,028**	**363,892**
Totals 2022	**28,196**	**335,696**	**363,892**	

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2023 TOTAL	2022 TOTAL
	£	£	£	£
General	4,100	-	**4,100**	279
Donations	10,462	-	**10,462**	25,078
Training income	7,621	-	**7,621**	1,775
Totals 2023	**22,183**	**-**	**22,183**	**27,131**
Totals 2022	**27,131**	**-**	**27,131**	

NOTES TO THE ACCOUNTS CONTINUED...

4 Staff Costs and Numbers

	2023	2022
	£	£
Gross Wages and Salaries	373,719	292,013
	373,719	**292,013**

No employee received emoluments of more than £60,000 (2022: £NIL)
The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2023	2022
	Number	Number
	14	10

5 Expenditure

Charitable Activities	Unrestricted Funds	Restricted Funds	2023 TOTAL	2022 TOTAL
	£	£	£	£
Accountancy/Professional	600	600	**1,200**	**9,600**
Advertising/Promotional	-	-	**-**	**3,094**
Bank fees	-	-	**-**	11.58
Overheads	19,330	19,175	**38,505**	**-**
Insurance	-	-	**-**	**4,077**
IT/Website Costs	2,069	-	**2,069**	**5,160**
Programme costs	16,199	52,627	**68,826**	**58,638**
Rent & Utilities	229	-	**229**	**17,140**
Staff Costs	35,675	338,044	**373,719**	**292,013**
Stationary & Supplies	1,549	-	**1,549**	**3,774**
Training Sourced	-	-	**-**	**1,645**
Travel	611	-	**611**	**3,986**
Total 2023	**76,262**	**410,446**	**486,708**	**399,138**
Totals 2022	**111,835**	**287,304**	**399,138**	

NOTES TO THE ACCOUNTS CONTINUED...

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2022 - £NIL).
During the year, no Trustees received any benefits in kind (2022 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2022 - £NIL).

7 Debtors

	2023	2022
	£	£
Grants Receivable	13,727	5,727
Prepayments	-	-
	13,727	**5,727**

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals & Deferred Income	1,200	2,400
Pension	-	-
HMRC PAYE	5,400	7,075
	6,600	**7,513**

10 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £1,200 (2022-£1,200)

11 Related party transactions

There were no related party transactions during the year.

NOTES TO THE ACCOUNTS CONTINUED...

12 Statement of funds - current year

	Balance at 1 April 2022	Income	Expenditure	Transfer in/out	**Balance at 31 March 2023**
Restricted funds	£	£	£	£	**£**
Education Authority	-	71,061	(71,061)	-	**-**
Belfast City Council	-	73,415	(39,630)	(33,785)	**-**
Department of Health	-	23,779	(23,779)	-	**-**
Community Foundation Grant	48,393	5,000	(53,393)	-	**-**
NLCF	-	76,327	(76,327)	-	**-**
CITI Bank	-	13,500	(13,500)	-	**-**
Children in Need	-	34,973	(34,973)	-	**-**
Charity projects	-	40,973	(38,524)	-	**2,449**
Halifax	-	5,000	(5,000)	-	**-**
Ulster Garden Villages	-	20,000	(6,992)	-	**13,008**
LGBT+ Consortium	-	25,000	(17,267)	-	**7,733**
Joseph Rowntree	-	30,000	(30,000)	-	**-**
Total restricted funds	**48,393**	**419,028**	**(410,446)**	**(33,785)**	**23,189**
Unrestricted funds					
General funds	22,816	22,183	(76,262)	33,785	**2,522**
Total Unrestricted funds	**22,816**	**22,183**	**(76,262)**	**33,785**	**2,522**
Total of funds - current year	**71,209**	**441,211**	**(486,708)**	**-**	**25,711**

13 Statement of fund - prior year

	Balance at 1 April 2021	Income	Expenditure	Transfer in/out	**Balance at 31 March 2022**
Total unrestricted funds	18,340	99,949	(38,965)	-	**79,325**
Total restricted funds	-	267,315	(267,315)	-	**-**
Total of funds - prior year	**18,340**	**367,264**	**(306,280)**	**-**	**79,325**

Cara-Friend

Northern Ireland - Charity number 106210

Annual return

Company registered number: NI619350
Charity registered number: NIC106210

CARA-FRIEND

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

CARA-FRIEND

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 16 July 2013 and registered with the Charity Commission for Northern Ireland on 27 July 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
NI619350

Registered Charity number
NIC106210

Registered office
23-31 Waring Street
Belfast
Northern Ireland
BT1 2DX

CHAIRPERSON

Matthew Leebody

TRUSTEES

Matthew Leebody	Chair
Niall Gillespie	Treasurer, Secretary
Colin Flinn	
Sonya McMullan	

INDEPENDENT EXAMINER

Tony Clarke
53 Andersontown Road
Belfast
BT11 9AG

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

The Trustees present their annual report together with the financial statements of the company for the 01 April 2022 to 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practices applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Structure, Governance and Trustees

Cara-Friend which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland, registration number NI619350, with the objective of undertaking charitable activities for the benefit of the inhabitants of Northern Ireland.

Chief Officer's Report

Cara-Friend has during this, its 48th year of operation, faced a hugely increased demand for all our services, both in terms of face to face services and online service delivery, and has continued to meet that demand as well as plan and deliver new services.

Our range of LGBTQI+ frontline service delivery areas now include:

- LGBTQI+ Inclusive Business Charter
- LGBTQI+ Inclusive Schools' Charter & Education Services
- LGBTQI+ Awareness Training
- Regional LGBTQI+ Youth Services Network
- Trans Specific Youth Services
- LGBTQI+ Pop Up Libraries Project
- LGBTQI+ Regional Youth Network
- Family Support Project
- LGBTQI+ Switchboard / Helpline
- LGBTQI+ Domestic Abuse Support
- LGBTQI+ Community Development Services & Events
- LGBTQI+ Mental Health & Mindfulness Project
- Advocacy, Campaigning, Policy and Volunteering

We have maintained good relationships with key statutory and charitable funders as well as developing a host of relationships with new funders such as Trusts and businesses.

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

Chief Officer's Report Continuted

Our range of funders has diversified greatly and includes the following, among others:

- Dept of Health
- Education Authority
- BBC Children In Need
- Comic Relief
- Big Lottery Awards For All
- Belfast City Council
- John Moores Foundation
- IBM
- Citi Bank
- Joseph Rowntree Foundation
- Danske Bank
- The Community Foundation NI
- CME Group
- Translink
- Halifax
- Pinsent Masons
- Allen & Ovary
- Bank Of Ireland
- Garfield Weston Foundation

In the last year, Cara-Friend experienced an unprecedented surge in demand for our services. This surge is attributable to a confluence of factors, including:

⇒ A significant surge in demand for our LGBTQIA+ Inclusive Schools Charter and LGBTQIA+ Inclusive Business Charter due to increased investment from new sponsors into these innovative programmes of work.

⇒ The enhanced accessibility of our online services, which proved to be a lifeline and sole avenue to achieving support for LGBTQIA+ individuals residing in rural and isolated locales.

⇒ The compatibility of online platforms such as discord servers with the preferences and needs of younger community members, particularly those who are not openly out and previously did not engage with in-person services, and especially those who have

⇒ A heightened demand for mental health support services within our community, a direct aftermath of the stress brought on by the increase to the cost of living, a more hostile policy and media landscape, compounding the pre-existing challenges facing LGBTQIA+ individuals in society today.

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

Chief Officer's Report Continuted

In Northern Ireland, the journey towards a society that embodies inclusivity, tolerance, and acceptance continues at a gradual pace. At Cara-Friend, we take pride in being at the forefront of this transformative journey, spearheading public campaign coalitions that have historically brought about significant legislative milestones, such as the legalisation of Equal Marriage. Our collaborative efforts with fellow campaigners and political allies were instrumental in securing a Stormont vote to ban Conversion Therapy. We eagerly anticipate further advancements from the Department for Communities in terms of new legislation pertaining to this matter and the long-awaited Sexual Orientation Strategy.

Our engagement in various public consultations, submissions, forums, and advocacy efforts has been crucial in promoting the Equality and Human Rights Agendas for LGBTQIA+ individuals of all ages and backgrounds throughout Northern Ireland. Moreover, we have strategically nurtured a discreet and constructive dialogue with those who oppose the LGBTQIA+ community, focusing on engagement and education rather than solely relying on protest.

We extend our heartfelt gratitude to our dedicated staff, volunteers, and Board members. Their unwavering commitment, expertise, and professionalism are the bedrock upon which Cara-Friend has built its reputation. Thanks to their efforts, our service users have continued to receive invaluable support across a spectrum of services including our helpline, community events, youth services, family support, training, education, as well as services addressing domestic abuse and mental health.

Their dedication has also ensured that Cara-Friend not only maintains but also enhances its stature as an organisation that truly listens to and is guided by the LGBTQIA+ community. We are more than an organisation; we are a family to all those within the LGBTQIA+ community who rely on us.

Our fundamental mission is to walk alongside our service users and community members, supporting them on their journey towards a more affirming Northern Ireland. A future where they can lead happier, safer, and more fulfilled lives, free from prejudice and discrimination. This commitment extends to all persecuted and oppressed minorities in Northern Ireland, affirming our belief that equality should be universal and indiscriminate.

We also pledge to do so for all persecuted or oppressed minorities in N. Ireland.

Equality is equality for all.

Steve Williamson
Director, Cara-Friend

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

Staff and Volunteer Personnel (Continued)

Going Concern

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

Financial Review

The results for the year ended 31 March 2023 are set out on pages 9 and 10 of the financial statements.

The total income for the year ended 31 March 2023 amounted to £441,211 (2022: £391,023). The total expenditure was £486,708 (2022: £399,138)
The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £2,522 in reserves at the year end (2022: £22,816).

Reserves Policy

The income of the Company is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

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

Trustees' responsibilities statement

The Trustees (who are also directors of Cara-Friend for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year. 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 of the income resources and application of resources, including the income and expenditue 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;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2016. 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.

This report was approved by the Trustees, on 30.01.24 and signed on behalf by:

N. Gillespie

Niall Gillespie
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARA-FRIEND

I report on the financial statements of the company for the year ended 31 March 2023 which are set out on pages 9 and 10.

This report is made solely to the company's Trustees, as a body in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of the Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner'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 company and the company's Trustees as a body, for my work of this report.

Respective responsibilities of trustees and examiner

As the company's Trustees (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the financial statements in accordance with the requirments of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligable for Independant examination.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

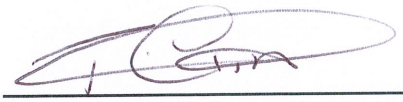
Independent examiner's statement

My role is to state whether any material matters have come to my attention giving me cause to believe:

1 That accounting records were not kept in accordance with section 63 of the Charities Act
2 That the accounts do not accord with those accounting records
3 That the accounts do not comply with the accounting requirements of the Charities Act
4 That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CARA-FRIEND CONTINUED...

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



30.1.2024

Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

Date:

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Mar-23 TOTAL £	Year to 31-Mar-22 TOTAL £
Income from:					
Donations and Legacies	2	-	419,028	**419,028**	363,892
Charitable Activities	3	22,183	-	**22,183**	27,131
Total Income		**22,183**	**419,028**	**441,211**	**391,023**
Expenditure on:					
Charitable Activities	5	76,262	410,446	**486,708**	399,138
Total Expenditure:		**76,262**	**410,446**	**486,708**	**399,138**
Net income/(Expenditure)		(54,079)	8,582	(45,497)	(8,115)
Transfers between funds		33,785	(33,785)	-	-
Net movement in funds		**(20,294)**	**(25,203)**	**(45,497)**	(8,115)
Reconciliation of Funds					
Total funds brought forward		22,816	48,393	71,209	79,323
Total Funds carried forward		**2,522**	**23,190**	**25,711**	**71,208**

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

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on page 11 to 17 form an integral part of these accounts

BALANCE SHEET
As at 31 March 2023

	Note		2023 £		2022 £
Fixed Assets					
Tangible Assets			-		-
			-		-
Current Assets					
Debtors	7	13,727		5,727	
Cash at bank		18,583		74,955	
		32,310		80,682	
Liabilities					
Creditors: amounts falling due within one year	8	(6,600)		(9,475)	
Net Current Assets			25,710		71,208
Net assets			**25,711**		**71,208**
Funds					
Restricted			23,190		48,393
Unrestricted			2,522		22,815
TOTAL FUNDS	12		**25,711**		**71,208**

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board directors on 30.01.24 and were signed on their behalf by:

N. Gillespie

Niall Gillespie
Trustee

The notes on page 11 to 17 form and integral part of these accounts

NOTES TO THE ACCOUNTS

1 Accounting policies

Charity information

Cara-Friend is a private company limited by guarantee incorporated in Northern Ireland. The registered office is: 23-31 Waring Street Belfast, BT1 2DX.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.
The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE ACCOUNTS CONTINUED...

1.4 Incoming resources (continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

The charity is below the charity audit threshold and therefore is exempt from reporting expenditure on an activity basis. The charity has opted to report by the nature of expenditure rather than on an activity basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and Fittings	15% on cost
Computers	20% on cost

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously

NOTES TO THE ACCOUNTS CONTINUED...

1.9 Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.10 Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE ACCOUNTS CONTINUED...

2 Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	2023 TOTAL	2022 TOTAL
	£	£	£	£
Belfast City Council	-	73,415	**73,415**	32,997
Children In Need	-	34,973	**34,973**	17,237
Dept. of Health	-	23,779	**23,779**	23,779
Halifax	-	5,000	**5,000**	-
Education Authority	-	71,061	**71,061**	144,161
CITI Bank	-	13,500	**13,500**	-
Community Foundation Grant	-	5,000	**5,000**	48,393
NLCF	-	76,327	**76,327**	11,400
Ulster Garden Villages	-	20,000	**20,000**	-
LGBT+ Consortium	-	25,000	**25,000**	-
Joseph Rowntree	-	30,000	**30,000**	20,830
Charity Projects & Other	-	40,973	**40,973**	65,096
Totals 2023	-	**419,028**	**419,028**	**363,892**
Totals 2022	**28,196**	**335,696**	**363,892**	

3 Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2023 TOTAL	2022 TOTAL
	£	£	£	£
General	4,100	-	**4,100**	279
Donations	10,462	-	**10,462**	25,078
Training income	7,621	-	**7,621**	1,775
Totals 2023	**22,183**	**-**	**22,183**	**27,131**
Totals 2022	**27,131**	**-**	**27,131**	

NOTES TO THE ACCOUNTS CONTINUED...

4 Staff Costs and Numbers

	2023	2022
	£	£
Gross Wages and Salaries	373,719	292,013
	373,719	**292,013**

No employee received emoluments of more than £60,000 (2022: £NIL)
The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2023	2022
	Number	Number
	14	10

5 Expenditure

Charitable Activities	Unrestricted Funds	Restricted Funds	2023 TOTAL	2022 TOTAL
	£	£	£	£
Accountancy/Professional	600	600	**1,200**	**9,600**
Advertising/Promotional	-	-	**-**	**3,094**
Bank fees	-	-	**-**	11.58
Overheads	19,330	19,175	**38,505**	**-**
Insurance	-	-	**-**	**4,077**
IT/Website Costs	2,069	-	**2,069**	**5,160**
Programme costs	16,199	52,627	**68,826**	**58,638**
Rent & Utilities	229	-	**229**	**17,140**
Staff Costs	35,675	338,044	**373,719**	**292,013**
Stationary & Supplies	1,549	-	**1,549**	**3,774**
Training Sourced	-	-	**-**	**1,645**
Travel	611	-	**611**	**3,986**
Total 2023	**76,262**	**410,446**	**486,708**	**399,138**
Totals 2022	**111,835**	**287,304**	**399,138**	

NOTES TO THE ACCOUNTS CONTINUED...

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2022 - £NIL).
During the year, no Trustees received any benefits in kind (2022 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2022 - £NIL).

7 Debtors

	2023	2022
	£	£
Grants Receivable	13,727	5,727
Prepayments	-	-
	13,727	**5,727**

8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals & Deferred Income	1,200	2,400
Pension	-	-
HMRC PAYE	5,400	7,075
	6,600	**7,513**

10 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £1,200 (2022-£1,200)

11 Related party transactions

There were no related party transactions during the year.

NOTES TO THE ACCOUNTS CONTINUED...

12 Statement of funds - current year

	Balance at 1 April 2022	Income	Expenditure	Transfer in/out	**Balance at 31 March 2023**
Restricted funds	£	£	£	£	**£**
Education Authority	-	71,061	(71,061)	-	**-**
Belfast City Council	-	73,415	(39,630)	(33,785)	**-**
Department of Health	-	23,779	(23,779)	-	**-**
Community Foundation Grant	48,393	5,000	(53,393)	-	**-**
NLCF	-	76,327	(76,327)	-	**-**
CITI Bank	-	13,500	(13,500)	-	**-**
Children in Need	-	34,973	(34,973)	-	**-**
Charity projects	-	40,973	(38,524)	-	**2,449**
Halifax	-	5,000	(5,000)	-	**-**
Ulster Garden Villages	-	20,000	(6,992)	-	**13,008**
LGBT+ Consortium	-	25,000	(17,267)	-	**7,733**
Joseph Rowntree	-	30,000	(30,000)	-	**-**
Total restricted funds	**48,393**	**419,028**	**(410,446)**	**(33,785)**	**23,189**
Unrestricted funds					
General funds	22,816	22,183	(76,262)	33,785	**2,522**
Total Unrestricted funds	**22,816**	**22,183**	**(76,262)**	**33,785**	**2,522**
Total of funds - current year	**71,209**	**441,211**	**(486,708)**	**-**	**25,711**

13 Statement of fund - prior year

	Balance at 1 April 2021	Income	Expenditure	Transfer in/out	**Balance at 31 March 2022**
Total unrestricted funds	18,340	99,949	(38,965)	-	**79,325**
Total restricted funds	-	267,315	(267,315)	-	**-**
Total of funds - prior year	**18,340**	**367,264**	**(306,280)**	**-**	**79,325**