

Teach Na Failte

Northern Ireland · Charity number 107120

Details

Status	Overdue
Registered	2018-11-12
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	4G Railway Street Strabane BT82 8ef BT82 8EF
Phone	07872638565
Email	tnafailte@gmail.com

Activities

Purposes: Teach Na Failte was established to provide support, encouragement and aftercare to ex-prisoners and, in particular, to provide facilities and resources to enhance educational and employment opportunities as well as improving health, well-being and re-integration into their families and communities. It is a constituted recognised registered charitable organisation with an over-seeing Management Committee.

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

How the charity works: Advice/advocacy/information, Community development, Cross-border/cross-community, Education/training, Human rights/equality, Relief of poverty, Volunteer development, Welfare/benevolent, Youth development

Who the charity helps: Adult training, Ex-offenders and prisoners, General public, Interface communities, Men, Specific areas of deprivation, Unemployed/low income, Victim support, Voluntary and community sector, Volunteers, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-03-31	£4,120	£12,368	£0	0

Trustees

Name	Role	Appointed
Mr Edward Curley		
Mr Gerard Murray		
Mr Vincent Mc Cay		
Mr Warren Robinson		

Teach Na Failte

Northern Ireland - Charity number 107120

Accounts

CHARITY REGISTRATION NUMBER: NIC107120

Teach na Failte
Financial Statements
31 March 2024

SP McCAFFREY & CO

Chartered accountants & statutory auditor

50 Campsie Road

Omagh

Co Tyrone

BT79 0AG

Teach na Failte

Statement of Financial Activities

Year ended 31 March 2024

		2024	2023		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	2,520	1,000	3,520	13,667
Charitable activities	5	600	—	600	15,683
Total income		<u>3,120</u>	<u>1,000</u>	<u>4,120</u>	<u>29,350</u>
Expenditure					
Expenditure on charitable activities	6,7	11,368	1,000	12,368	28,312
Total expenditure		<u>11,368</u>	<u>1,000</u>	<u>12,368</u>	<u>28,312</u>
Net (expenditure)/income and net movement in funds					
		<u>(8,248)</u>	<u>—</u>	<u>(8,248)</u>	<u>1,038</u>
Reconciliation of funds					
Total funds brought forward		11,910	—	11,910	10,872
Total funds carried forward		<u>3,662</u>	<u>—</u>	<u>3,662</u>	<u>11,910</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

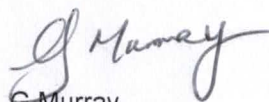
Teach na Failte

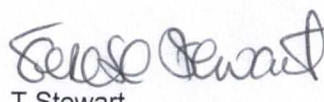
Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	595	595
Current assets			
Debtors	12	–	6,134
Cash at bank and in hand		5,192	6,632
		<u>5,192</u>	<u>12,766</u>
Creditors: amounts falling due within one year	13	2,125	1,451
Net current assets		<u>3,067</u>	<u>11,315</u>
Total assets less current liabilities		<u>3,662</u>	<u>11,910</u>
Funds of the charity			
Unrestricted funds		<u>3,662</u>	<u>11,910</u>
Total charity funds		<u>3,662</u>	<u>11,910</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 March 2025, and are signed on behalf of the board by:


G Murray
Trustee


T Stewart
Trustee

The notes on pages 12 to 17 form part of these financial statements.

Teach na Failte

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 39 Bowling Green, Strabane, BT82 8BW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Teach na Failte

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

Teach na Failte

Notes to the Financial Statements (continued)

Year ended 31 March 2024

3. Accounting policies (continued)

Tangible assets (continued)

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

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	2,520	–	2,520
Grants			
International Fund for Ireland - Peace Impact Programme	–	–	–
Derry & Strabane Council	–	1,000	1,000
	<u>2,520</u>	<u>1,000</u>	<u>3,520</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	3,336	–	3,336

Teach na Failte

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
International Fund for Ireland - Peace Impact Programme	–	4,331	4,331
Derry & Strabane Council	–	6,000	6,000
	<u>3,336</u>	<u>10,331</u>	<u>13,667</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Activities	<u>600</u>	<u>600</u>	<u>15,683</u>	<u>15,683</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Peace Impact Programme	–	–	–
Support costs	11,368	1,000	12,368
	<u>11,368</u>	<u>1,000</u>	<u>12,368</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Peace Impact Programme	–	4,336	4,336
Support costs	17,981	5,995	23,976
	<u>17,981</u>	<u>10,331</u>	<u>28,312</u>

7. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2024 £	Total fund 2023 £
Peace Impact Programme	–	–	4,336
Governance costs	12,368	12,368	23,976
	<u>12,368</u>	<u>12,368</u>	<u>28,312</u>

Teach na Failte

Notes to the Financial Statements (continued)

Year ended 31 March 2024

8. Analysis of support costs

	Analysis of support costs activity 1	Total 2024	Total 2023
	£	£	£
Premises	8,679	8,679	9,302
General office	615	615	886
Travel	–	–	841
Bank fees	134	134	450
Activity Costs	1,127	1,127	12,497
Auditors fees	675	675	–
Sundries	1,138	1,138	–
	<u>12,368</u>	<u>12,368</u>	<u>23,976</u>

9. Staff costs

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

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

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2023 and 31 March 2024	<u>595</u>
Depreciation	
At 1 April 2023 and 31 March 2024	<u>–</u>
Carrying amount	
At 31 March 2024	<u>595</u>
At 31 March 2023	<u>595</u>

12. Debtors

	2024 £	2023 £
Trade debtors	<u>–</u>	<u>6,134</u>

Teach na Failte

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	<u>2,125</u>	<u>1,451</u>

Teach Na Failte

Northern Ireland - Charity number 107120

Accounts

Teach na Failte
Financial Statements
31 March 2023

SP McCAFFREY & CO

Chartered accountants & statutory auditor
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Teach na Failte

Statement of Financial Activities

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	3,336	10,331	13,667	98,200
Charitable activities	5	15,683	–	15,683	15,438
Total income		<u>19,019</u>	<u>10,331</u>	<u>29,350</u>	<u>113,638</u>
Expenditure					
Expenditure on charitable activities	6,7	17,981	10,331	28,312	118,772
Total expenditure		<u>17,981</u>	<u>10,331</u>	<u>28,312</u>	<u>118,772</u>
Net income/(expenditure) and net movement in funds					
		<u>1,038</u>	<u>–</u>	<u>1,038</u>	<u>(5,134)</u>
Reconciliation of funds					
Total funds brought forward		10,872	–	10,872	16,006
Total funds carried forward		<u>11,910</u>	<u>–</u>	<u>11,910</u>	<u>10,872</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

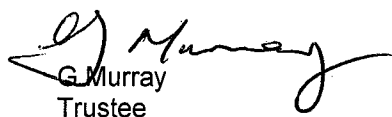
Teach na Failte

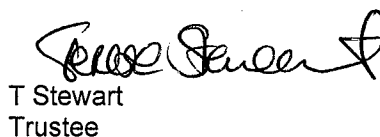
Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	12	595	595
Current assets			
Debtors	13	6,134	11,950
Cash at bank and in hand		6,632	8,628
		<u>12,766</u>	<u>20,578</u>
Creditors: amounts falling due within one year	14	1,451	10,301
Net current assets		<u>11,315</u>	<u>10,277</u>
Total assets less current liabilities		<u>11,910</u>	<u>10,872</u>
Funds of the charity			
Unrestricted funds		<u>11,910</u>	<u>10,872</u>
Total charity funds		<u>11,910</u>	<u>10,872</u>

These financial statements were approved by the board of trustees and authorised for issue on 16 November 2023, and are signed on behalf of the board by:


G Murray
Trustee


T Stewart
Trustee

The notes on pages 12 to 17 form part of these financial statements.

Teach na Failte

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 39 Bowling Green, Strabane, BT82 8BW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Teach na Failte

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

Teach na Failte

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	3,336	–	3,336
Grants			
International Fund for Ireland - Peace Impact Programme	–	4,331	4,331
Co-Operation Ireland - Open Doors	–	–	–
Derry & Strabane Council	–	6,000	6,000
VCSE COVID Recovery Fund	–	–	–
	<u>3,336</u>	<u>10,331</u>	<u>13,667</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	5,497	–	5,497

Teach na Failte

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
International Fund for Ireland - Peace Impact Programme	–	41,178	41,178
Co-Operation Ireland - Open Doors	–	44,975	44,975
Derry & Strabane Council	–	125	125
VCSE COVID Recovery Fund	–	6,425	6,425
	<u>5,497</u>	<u>92,703</u>	<u>98,200</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Activities	<u>15,683</u>	<u>15,683</u>	<u>15,438</u>	<u>15,438</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Peace Impact Programme	–	4,336	4,336
Co-Operation Ireland	–	–	–
Support costs	17,981	5,995	23,976
	<u>17,981</u>	<u>10,331</u>	<u>28,312</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Peace Impact Programme	–	41,178	41,178
Co-Operation Ireland	–	44,975	44,975
Support costs	26,069	6,550	32,619
	<u>26,069</u>	<u>92,703</u>	<u>118,772</u>

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Peace Impact Programme	4,336	–	4,336	41,178
Co-Operation Ireland	–	–	–	44,975
Governance costs	–	23,976	23,976	32,619
	<u>4,336</u>	<u>23,976</u>	<u>28,312</u>	<u>118,772</u>

Teach na Failte

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2023 £	Total 2022 £
Premises	9,302	9,302	6,811
General office	886	886	86
Bank fees	450	450	173
Activity Costs	12,497	12,497	22,949
Auditors fees	–	–	1,500
Sundries	–	–	1,100
	<u>23,135</u>	<u>23,135</u>	<u>32,619</u>

9. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	<u>1,450</u>	<u>1,400</u>

10. Staff costs

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

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

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022 and 31 March 2023	<u>595</u>
Depreciation	
At 1 April 2022 and 31 March 2023	<u>–</u>
Carrying amount	
At 31 March 2023	<u>595</u>
At 31 March 2022	<u>595</u>

13. Debtors

	2023 £	2022 £
Trade debtors	<u>6,134</u>	<u>11,950</u>

Teach na Failte

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,451	5,970
Grant in advance	—	4,331
	<u>1,451</u>	<u>10,301</u>

Teach Na Failte

Northern Ireland - Charity number 107120

Annual report

Teach na Failte

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Teach na Failte

Charity registration number NIC107120

Principal office 39 Bowling Green
Strabane
BT82 8BW

The trustees

G Murray
T Stewart
V McCay
W Robinson
T Curley

Auditor SP McCaffrey & Co
Chartered accountants & statutory auditor
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Bankers Ulster Bank
29 Abercorn Square
Strabane
Co Tyrone
BT82 8AL

Ulster Bank
Derry
BT48 8JB

Structure, governance and management

Teach Na Failte (TnaF) is a constituted group managed by a regional committee and delivered by local committees at a local level across the region. We are registered with the NI Charities Commission under the registration number 107120. Our main aim is the social re-integration and social inclusion of former INLA prisoners and ex-combatants and their families. We operate on a regional and all-Ireland capacity assisting and encouraging a range of groups, individuals and their families to address their needs and prepare for their future as part of a society emerging from conflict.

Teach na Failte

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Our Aims are:-

Supporting Teach na Failte to strengthen wider community development process already developed.

To continue to share and consolidate lessons learnt from the Republican Socialist Movement (RSM) transition process.

To strengthen positive relationships by addressing issues of mistrust, prejudice and intolerance, whilst promoting anti-sectarianism and peace and reconciliation.

To have community and strategic interventions with various groups that are currently using armed actions to advance their political objectives.

To work within local urban/rural communities that have large numbers of political ex-prisoners/ex-combatants to proactively design and deliver initiatives that bring people together and work to promote diversity, tolerance and understanding.

To address the training and employability needs of political ex-prisoners/ ex-combatants. Ensure that interface tensions are addressed and alleviated through both monitoring of points of tension and taking a lead in preventing them spinning out of control.

To work with alienated/marginalised young people to prevent them from becoming involved in either anti-social activities and/or new forms of paramilitarism.

Teach na Failte

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance

On a regional basis TnaF have been delivering specialised support to Republican Socialist ex-prisoners, ex-combatants and associated groups and individuals. It has contributed to the building of a sustainable community infrastructure which has empowered and integrated ex-prisoners and others who have encountered real social, economic and political barriers as a result of the conflict. Over the year of the project we manage to secure and sustain 7 full-time posts within TnaF. We are delivering services and programmes from offices in Belfast, Derry City, Strabane and Bellaghy as well as working in the areas of Newry, Donegal, Lough and Dublin.

The project has engaged with a volunteer base in each district across the region and provides skills, training and vetting to enable volunteers to work as a management committee providing a response to local community needs, tension and difficulties. Outcomes have been having co-ordinated strategic plans for each area with empowered local people with the capacity to address the issues.

Secondly the project has provided skills development and training for local people and others associated with the project that has create opportunities and addressed issues around lack of skills, lack of job opportunity, lack of access and unemployment and welfare issues. Thirdly the project has provided a range of training and activities for young people that has addressed single identity and cross community issues, sectarianism, policing issues, anti-social activity, drugs and alcohol issues and other personal development and confidence issues.

A number of key outcomes across the Region have been;

TnaF has delivered a number of wide ranging residential and are developing local strategic plans and frameworks giving ownership to local areas and building capacity.

New opportunities have arisen over the year to develop a number of wide ranging Community Development initiatives that are taking place across the region, Bellaghy, Derry, Belfast, Strabane and Newry developing training programmes, youth projects, residents' groups in Lower Falls and Derry, Community Initiatives in Strabane around the Riverine Project and a Travellers Project in the North West. Teach na Failte have completed a number of residential and seminars identifying the issues and speaking to groups from throughout the region. As part of the transitional process 6 members have increased their awareness and understanding of Restorative Practice by graduating from the University of Ulster as certified practitioners in July. This is re-enforcing the position of building viable alternatives to violence when dealing with grass-root community issues. This will be rolled out across the region with more participants showing an interest to take up. Over the period a number of workshops have been held in Belfast and Derry around the transitional work of RSM with regards their participation in a Border Poll. After much analysis a booklet has been produced and has been launched. It has been viewed within the RSM as a very progressive piece of work. We have also participated in cross-border, cross-community workshops on the issue of Brexit. Teach na Failte successfully engaged in work that has seen a reduction in community tensions within the Bogside area of Derry over August period. Over previous years this issue has seen a bonfire in the middle of a busy thoroughfare, with hundreds of tyres burnt, and followed by very expensive clean-ups with rioting and petrol bombing of police. Tech na Failte facilitated a number of workshops with young people and other key individuals, alongside statutory bodies. This successfully negotiated the re-location of the Bonfire to a different site that minimised risk and disruption, the removal and safe disposal of 300 tyres and diffusion of community tensions in this area, which can be built upon in future years. This has been very much welcomed by all involved which was viewed as having a regional impact.

Over the period Teach na Failte facilitated the Independent Dialogue Group and delivered a number of workshops in Dublin and Monaghan. It consisted of a core group of around 20 members from across Ireland. The dialogue has progressed into building, through consensus, a document as to how to move forward in Ireland through entirely peaceful methods. This group has now produced some papers and

Teach na Failte

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

is beginning an advocacy programme to generate support for this. This group is made up of a wide range of individuals from a variety of backgrounds that have been actively involved with the conflict in Ireland and is looking at alternative to violence. It has initiated a number of issued based campaigns across Ireland around homelessness and the drugs problem.

Support for individual to gain relevant qualifications, employment opportunities, advice and support has continued to deal with Welfare Rights and housing issues. We dealt with clients on issues such as PIP, Income Support, ESA, JSA, Steps to Work, Carer's Allowance, Working Tax Credit, Child Tax Credit, Housing Benefit and Social Fund. 300 participants supported.

Financial review

Teach na Failte is non-profit making organisation. The future financial position of the organisation will be determined by what grant funding is awarded to them.

Reserves policy

The trustees of Teach na Failte have set up a reserves policy which requires that reserves be maintained, in unrestricted bank accounts, at a level which ensures that Teach na Failte's core activities, could continue during a period of unforeseen difficulty. The trustees consider that this figure should be £15,000 and will endeavour to reach this figure in the next few years. The Reserve Policy is reviewed by the trustees on an annual basis.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

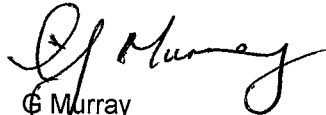
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Teach na Failte


Trustees' Annual Report *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 16 November 2023 and signed on behalf of the board of trustees by:



G Murray
Trustee



T Stewart
Trustee

Teach Na Failte

Northern Ireland - Charity number 107120

Annual return

Teach na Failte

Independent Auditor's Report to the Members of Teach na Failte

Year ended 31 March 2023

Opinion

We have audited the financial statements of Teach na Failte (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102-The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Teach na Failte

Independent Auditor's Report to the Members of Teach na Failte *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Teach na Failte

Independent Auditor's Report to the Members of Teach na Failte *(continued)*

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Teach na Failte

Independent Auditor's Report to the Members of Teach na Failte *(continued)*

Year ended 31 March 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Gary Thompson (Senior Statutory Auditor)

For and on behalf of
SP McCaffrey & Co
Chartered accountants & statutory auditor
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

16 November 2023

Teach Na Failte

Northern Ireland - Charity number 107120

Accounts

CHARITY REGISTRATION NUMBER: NIC107120

Teach na Failte
Financial Statements
31 March 2022

SP McCAFFREY & CO

Chartered accountants & statutory auditor
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Teach na Failte

Statement of Financial Activities

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	4	5,497	92,703	98,200	179,693
Charitable activities	5	15,438	—	15,438	5,204
Total income		<u>20,935</u>	<u>92,703</u>	<u>113,638</u>	<u>184,897</u>
Expenditure					
Expenditure on charitable activities	6,7	26,069	92,703	118,772	173,577
Total expenditure		<u>26,069</u>	<u>92,703</u>	<u>118,772</u>	<u>173,577</u>
Net (expenditure)/income and net movement in funds		<u>(5,134)</u>	<u>—</u>	<u>(5,134)</u>	<u>11,320</u>
Reconciliation of funds					
Total funds brought forward		16,006	—	16,006	4,686
Total funds carried forward		<u>10,872</u>	<u>—</u>	<u>10,872</u>	<u>16,006</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 18 form part of these financial statements.

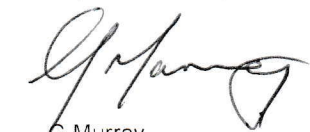
Teach na Failte

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	12	595	595
Current assets			
Debtors	13	11,950	20,202
Cash at bank and in hand		8,628	5,402
		<u>20,578</u>	<u>25,604</u>
Creditors: amounts falling due within one year	14	<u>10,301</u>	<u>10,193</u>
Net current assets		<u>10,277</u>	<u>15,411</u>
Total assets less current liabilities		<u>10,872</u>	<u>16,006</u>
Funds of the charity			
Unrestricted funds		<u>10,872</u>	<u>16,006</u>
Total charity funds	15	<u>10,872</u>	<u>16,006</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 September 2022, and are signed on behalf of the board by:


G Murray
Trustee


T Stewart
Trustee

The notes on pages 12 to 18 form part of these financial statements.

Teach na Failte

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 39 Bowling Green, Strabane, BT82 8BW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Teach na Failte

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

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

Teach na Failte

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Rental Contribution	–	–	–
Donations	5,497	–	5,497
Grants			
International Fund for Ireland - Peace Impact Programme	–	41,178	41,178
Co-Operation Ireland - Open Doors	–	44,975	44,975
National Lottery Community Fund	–	–	–
Derry & Strabane Council	–	125	125
VCSE COVID Recovery Fund	–	6,425	6,425
	<u>5,497</u>	<u>92,703</u>	<u>98,200</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Rental Contribution	5,200	–	5,200
Donations	9,761	–	9,761

Teach na Failte

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
International Fund for Ireland - Peace Impact Programme	–	66,918	66,918
Co-Operation Ireland - Open Doors	–	91,664	91,664
National Lottery Community Fund	–	2,500	2,500
Derry & Strabane Council	–	3,650	3,650
VCSE COVID Recovery Fund	–	–	–
	<u>14,961</u>	<u>164,732</u>	<u>179,693</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Activities	<u>15,438</u>	<u>15,438</u>	<u>5,204</u>	<u>5,204</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Peace Impact Programme	–	41,178	41,178
Co-Operation Ireland	–	44,975	44,975
Support costs	26,069	6,550	32,619
	<u>26,069</u>	<u>92,703</u>	<u>118,772</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Peace Impact Programme	–	66,918	66,918
Co-Operation Ireland	–	91,664	91,664
Support costs	8,845	6,150	14,995
	<u>8,845</u>	<u>164,732</u>	<u>173,577</u>

7. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Peace Impact Programme	41,178	–	41,178	66,918
Co-Operation Ireland	44,975	–	44,975	91,664
Governance costs	–	32,619	32,619	14,995
	<u>86,153</u>	<u>8,570</u>	<u>118,772</u>	<u>173,577</u>

Teach na Failte

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Analysis of support costs

	Analysis of support costs	Total 2022	Total 2021
	£	£	£
Premises	6,811	6,811	5,038
General office	86	86	—
Bank fees	173	173	101
Activity Costs	22,949	22,949	7,357
Auditors fees	1,500	1,500	2,499
Sundries	1,100	1,100	—
	<u>32,619</u>	<u>32,619</u>	<u>14,995</u>

9. Auditors remuneration

	2022	2021
	£	£
Fees payable for the audit of the financial statements	<u>2,500</u>	<u>2,500</u>

10. Staff costs

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

	2022	2021
	£	£
Wages and salaries	<u>66,628</u>	<u>131,739</u>

The average head count of employees during the year was 4 (2021: 5).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2021 and 31 March 2022	<u>595</u>
Depreciation	
At 1 April 2021 and 31 March 2022	<u>—</u>
Carrying amount	
At 31 March 2022	<u>595</u>
At 31 March 2021	<u>595</u>

Teach na Failte

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Debtors

	2022	2021
	£	£
Trade debtors	11,950	20,202

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	–	1,142
Trade creditors	5,970	4,869
Grant in Advance	4,331	4,182
	<u>10,301</u>	<u>10,193</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022 £
General funds	16,006	20,935	(26,069)	10,872

	At 1 April 2020	Income £	Expenditure £	At 31 March 2021 £
General funds	4,686	20,165	(8,845)	16,006

Restricted funds

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022 £
Restricted Funds	–	92,703	(92,703)	–

	At 1 April 2020	Income £	Expenditure £	At 31 March 2021 £
Restricted Funds	–	164,732	(164,732)	–

Teach na Failte

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	595	–	595
Current assets	14,147	6,431	20,578
Creditors less than 1 year	(3,870)	(6,431)	(10,301)
Net assets	<u>10,872</u>	<u>–</u>	<u>10,872</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	595	–	595
Current assets	21,422	4,182	25,604
Creditors less than 1 year	(6,011)	(4,182)	(10,193)
Net assets	<u>16,006</u>	<u>–</u>	<u>16,006</u>

Teach Na Failte

Northern Ireland - Charity number 107120

Annual report

Teach na Failte

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Teach na Failte
Charity registration number NIC107120
Principal office 39 Bowling Green
Strabane
BT82 8BW

The trustees

G Murray
T Stewart
V McCay
W Robinson
T Curley

Auditor SP McCaffrey & Co
Chartered accountants & statutory auditor
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Bankers Ulster Bank
29 Abercorn Square
Strabane
Co Tyrone
BT82 8AL

Ulster Bank
Derry
BT48 8JB

Structure, governance and management

Teach Na Failte (TnaF) is a constituted group managed by a regional committee and delivered by local committees at a local level across the region. We are registered with the NI Charities Commission under the registration number 107120. Our main aim is the social re-integration and social inclusion of former INLA prisoners and ex-combatants and their families. We operate on a regional and all-Ireland capacity assisting and encouraging a range of groups, individuals and their families to address their needs and prepare for their future as part of a society emerging from conflict.

Teach na Failte

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Our Aims are:-

Supporting Teach na Failte to strengthen wider community development process already developed.
To continue to share and consolidate lessons learnt from the Republican Socialist Movement (RSM) transition process.

To strengthen positive relationships by addressing issues of mistrust, prejudice and intolerance, whilst promoting anti-sectarianism and peace and reconciliation.

To have community and strategic interventions with various groups that are currently using armed actions to advance their political objectives.

To work within local urban/rural communities that have large numbers of political ex-prisoners/ex-combatants to proactively design and deliver initiatives that bring people together and work to promote diversity, tolerance and understanding.

To address the training and employability needs of political ex-prisoners/ ex-combatants. Ensure that interface tensions are addressed and alleviated through both monitoring of points of tension and taking a lead in preventing them spinning out of control.

To work with alienated/marginalised young people to prevent them from becoming involved in either anti-social activities and/or new forms of paramilitarism.

Teach na Failte

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance

On a regional basis TnaF have been delivering specialised support to Republican Socialist ex-prisoners, ex-combatants and associated groups and individuals. It has contributed to the building of a sustainable community infrastructure which has empowered and integrated ex-prisoners and others who have encountered real social, economic and political barriers as a result of the conflict. Over the year of the project we manage to secure and sustain 7 full-time posts within TnaF. We are delivering services and programmes from offices in Belfast, Derry City, Strabane and Bellaghy as well as working in the areas of Newry, Donegal, Lough and Dublin.

The project has engaged with a volunteer base in each district across the region and provides skills, training and vetting to enable volunteers to work as a management committee providing a response to local community needs, tension and difficulties. Outcomes have been having co-coordinated strategic plans for each area with empowered local people with the capacity to address the issues.

Secondly the project has provided skills development and training for local people and others associated with the project that has create opportunities and addressed issues around lack of skills, lack of job opportunity, lack of access and unemployment and welfare issues. Thirdly the project has provided a range of training and activities for young people that has addressed single identity and cross community issues, sectarianism, policing issues, anti-social activity, drugs and alcohol issues and other personal development and confidence issues.

A number of key outcomes across the Region have been:

TnaF has delivered a number of wide ranging residentials and are developing local strategic plans and frameworks giving ownership to local areas and building capacity.

New opportunities have arisen over the year to develop a number of wide ranging Community Development initiatives that are taking place across the region, Bellaghy, Derry, Belfast, Strabane and Newry developing training programmes, youth projects, residents' groups in Lower Falls and Derry, Community Initiatives in Strabane around the Riverine Project and a Travellers Project in the North West. Teach na Failte have completed a number of residentials and seminars identifying the issues and speaking to to groups from throughout the region. As part of the transitional process 6 members have increased their awareness and understanding of Restorative Practice by graduating from the University of Ulster as certified practitioners in July. This is re-enforcing the position of building viable alternatives to violence when dealing with grass-root community issues. This will be rolled out across the region with more participants showing an interest to take up. Over the period a number of workshops have been held in Belfast and Derry around the transitional work of RSM with regards their participation in a Border Poll. After much analysis a booklet has been produced and has been launched. It has been viewed within the RSM as a very progressive piece of work. We have also participated in cross-border, cross-community workshops on the issue of Brexit. Teach na Failte successfully engaged in work that has seen a reduction in community tensions within the Bogside area of Derry over August period. Over previous years this issue has seen a bonfire in the middle of a busy thoroughfare, with hundreds of tyres burnt, and followed by very expensive clean-ups with rioting and petrol bombing of police. Tech na Failte facilitated a number of workshops with young people and other key individuals, alongside statutory bodies. This successfully negotiated the re-location of the Bonfire to a different site that minimised risk and disruption, the removal and safe disposal of 300 tyres and diffusion of community tensions in this area, which can be built upon in future years. This has been very much welcomed by all involved which was viewed as having a regional impact.

Over the period Teach na Failte facilitated the Independent Dialogue Group and delivered a number of workshops in Dublin and Monaghan. It consisted of a core group of around 20 members from across Ireland. The dialogue has progressed into building, through consensus, a document as to how to move forward in Ireland through entirely peaceful methods. This group has now produced some papers and

Teach na Failte

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

is beginning an advocacy programme to generate support for this. This group is made up of a wide range of individuals from a variety of backgrounds that have been actively involved with the conflict in Ireland and is looking at alternative to violence. It has initiated a number of issued based campaigns across Ireland around homelessness and the drugs problem.

Support for individual to gain relevant qualifications, employment opportunities, advice and support has continued to deal with Welfare Rights and housing issues. We dealt with clients on issues such as DLA, Income Support, ESA, JSA, Steps to Work, Carer's Allowance, Working Tax Credit, Child Tax Credit, Housing Benefit and Social Fund. 300 participants supported.

Financial review

Teach na Failte is non-profit making organisation. The future financial position of the organisation will be determined by what grant funding is awarded to them.

Reserves policy

The trustees of Teach na Failte have set up a reserves policy which requires that reserves be maintained, in unrestricted bank accounts, at a level which ensures that Teach na Failte's core activities, could continue during a period of unforeseen difficulty. The trustees consider that this figure should be £15,000 and will endeavour to reach this figure in the next few years. The Reserve Policy is reviewed by the trustees on an annual basis.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.


The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Teach na Failte

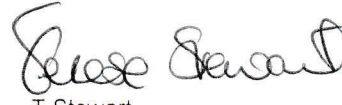
Trustees' Annual Report *(continued)*

Year ended 31 March 2022

The trustees' annual report was approved on 27 September 2022 and signed on behalf of the board of trustees by:



G Murray
Trustee



T Stewart
Trustee

Teach Na Failte

Northern Ireland - Charity number 107120

Annual return

Teach na Failte

Independent Auditor's Report to the Members of Teach na Failte

Year ended 31 March 2022

Opinion

We have audited the financial statements of Teach na Failte (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Teach na Failte

Independent Auditor's Report to the Members of Teach na Failte *(continued)*

Year ended 31 March 2022

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Teach na Failte

Independent Auditor's Report to the Members of Teach na Failte *(continued)*

Year ended 31 March 2022

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Teach na Failte

Independent Auditor's Report to the Members of Teach na Failte *(continued)*

Year ended 31 March 2022

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Gary Thompson (Senior Statutory Auditor)

For and on behalf of
SP McCaffrey & Co
Chartered accountants & statutory auditor
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

27 September 2022