

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 2019



Tony Clarke
Clarke&Co. Accountants
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
Colin Flinn	Secretary
Ellen Murray	
Sonya McMullan	

INDEPENDENT EXAMINER

Tony Clarke

Clarke&Co. Accountants
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 2018 to 31 March 2019. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practices (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2016 (Strategic Report and Director's Report) Regulations 2013 is not required.

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 45th year of operation, seen a greatly increased demand on all our services, and has continued to meet that demand as well as plan and deliver new services. We have maintained good relationships with our key funders such as Dept. of Health, Children In Need, Belfast City Council, the Education Authority, and Comic Relief as well as developing a host of relationships with potential new funders.

LGBT Switchboard NI has delivered high quality telephone and online support services. Cara-Friend LGBT Youth has maintained its base in 7 locations across N. Ireland and our LGBT Awareness, ShoutOut and Educating the Educators training programmes have gone from strength to strength.

We have begun vital new good relations, mental health and community development projects, as well as helping establish the new Belfast and Foyle LGBT Centres as resources for the whole LGBTQ+ community.

N. Ireland is progressing slowly toward a more inclusive, tolerant and accepting Society.

Recent legislative developments have contributed to a growing recognition of diversity here although we have also witnessed a continued resistance to change from those who wish N. Ireland to remain grounded within a heterosexist paradigm. While we welcome progress we are continually mindful of the work we still face in achieving equality, respect and dignity for all by all. In that regard Cara-Friend are pleased to be working as part of the Equal Marriage Love Equality Campaign to ensure we achieve legislative change in this area as soon as possible.

Trustees' Annual Report (Incorporating the Director's Report) continued...**Chief Officer's Report Continued**

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 Cara-Friend maintained the professionalism which has become synonymous with our services. It is to their credit that our service users have been able to continue to receive invaluable support from all our activities - from the helplines, befriendings, social events, youth work, family support, training, education and mental health services.

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

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

Cara-Friend LGBT Youth – Western Area

The Belfast youth service meets Monday and Friday nights from 5.30pm to 10.00pm, and is open to all young people between the ages of 12 and 25 who identify as lesbian, gay, bisexual, trans, queer, questioning, non-binary or other.

Monday nights focus on workshops around self-development, peer support, equality & campaigning, citizenship and other areas identified by the young people themselves.

We also run a social drop-in service for 12 to 16 year olds on Friday evenings between 6.00pm to 8.00pm and a social drop-in service for 16 to 25 year olds on Sundays afternoons from 8.00pm to 10.00pm.

There is an extended provision of 30 minutes before the commencement of each session to allow for young people that have issues with social anxiety and similar to ease into services.

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 LGBT groups.

Watch out for us on social media, at the annual Belfast Pride Parade and at events throughout the year!

Cara-Friend LGBT Youth – Western Area

OUT North West is a project launched in partnership with The Rainbow Project and funded by The Big Lottery, covering the following areas.

Foyle

Meets each week on Wednesdays from 4.00pm to 6.30pm for 12 to 16 year olds, and between 7.00pm and 9.00pm for 16 to 25 year olds.

Strabane

Meets fortnightly on Tuesdays from 6.00pm to 8.30pm for young people aged 12 to 25 years old.

Trustees' Annual Report (Incorporating the Director's Report) continued...**Cara-Friend LGBT Youth – Eastern Area****Cookstown**

Meets fortnightly on Wednesdays from 7.00pm to 9.00pm in the Youth Resource Centre

Ballymena

Meets fortnightly on Thursdays from 3.45pm to 5.45pm in the N-GAGE Centre

Armagh

Meets fortnightly on Wednesdays from 7.00pm to 9.00pm in epicentre

Newry

Meets fortnightly on Thursdays from 4.30pm to 6.00pm in Magnet Centre

Lisburn

Meets fortnightly until end of March 2019 in conjunction with YMCA.

Community Development

Over the past year the Community Development Officer has dedicated a lot of time to the organising of community events. These include but are not limited to LGBT Holocaust Memorial, LGBT Awareness Week, the Pride Recharge Zone at Belfast Pride and the Big Gay Health Day.

Special mention has to be given to Outing the Past - The LGBT History Festival, which has been a particular focus for the CDO throughout the year. The festival's academic conference has been given to Belfast for 2019 and 2020, and the CDO has been meeting with local LGBT people with an interest in our history. Adam has also been meeting with local politicians, Visit Belfast, and other people of interest to see how they can support the festival.

The Community Development Officer has continued the meetings with adult Cara-Friend volunteers, who have supported the work of the organisation at events. Together they are planning a series of monthly social events for the wider community.

The Community Development Officer has been working on improving the organisation's social media operations, updating Facebook and Twitter more regularly and disseminating monthly e-newsletters to our mailing list.

OUTing The Past LGBTQ+ History Festival

Ireland's second ever LGBTQ+ history festival took place as part of our ongoing project with OUTing The Past. Cara-Friend hosted this festival in partnership with the Ulster Museum and Belfast City Council.

We were also selected to host the OUTing The Past international academic conference, which was hugely successful and well received.

2018-2019 - 886 people trained

- | | | | |
|------------------------------|-----------------------|-------------------------|--------------------------|
| - Autism NI | - Wellington College | - Youth Link | - Victim Support |
| - Community Arts Partnership | - Breda Academy | - Queens University | Service |
| - Hunter House College | - De La Salle College | - Sinn Fein | - Stranmillis University |
| - Methody College Belfast | - NI Humanists | - Ulster Unionist Party | |

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

EShoutOut Workshops: 126 workshops in 21 schools across 6 counties to 3,171 students.

That's an 8% increase in the number of students who have received a workshop compared to last year. It also means that since the launch of the LGBTQ+ Inclusive Schools Programme in September 2016 we have delivered the ShoutOut workshop to 7,148 students in 51 schools across NI.

Teacher Training: 1,206 teachers trained in 19 schools across 6 counties. That's a 38% increase in the number of teachers trained this year compared to last year. It also means that since the launch of the LGBTQ+ Inclusive Schools Programme in September 2016 we have delivered LGBTQ+ Awareness Teacher Training to 2,137 teachers across NI.

LGBTQ+ Inclusive Schools Programme: From September 2016 and the Programme's launch, we have engaged with 65 schools across NI. 9,285 people have benefitted from the programme (teachers and students) in three years. We have also delivered LGBTQ+ Awareness Teacher Training to all PGCE students in NI for the past two years, which means each new batch of teachers will have a more inclusive practice for LGBTQ+ students across NI.

Mental Health Programme

This youth outreach project works with LGBT young people affected by bullying and mental health issues. It supports the young people to cope with challenging experiences and help them to develop strategies to stay safe and grow in confidence.

- Delivery of an 8-week mental health during April to May 2019 of a programme for LGBT young people in in N. Ireland
- Facilitation of 120+ one-to-one mental health contact sessions with LGBT young people all across Northern Ireland.
- Delivery of 10 standalone mental health workshops and sessions across all Cara-Friend LGBT Youth groups, 6 of which were in Belfast.
- Delivery of LGBTQ+ Inclusive Schools Programme, which has seen anti-bullying workshops delivered in 21 schools across Northern Ireland, aimed at tackling homophobic, bi-phobic and transphobic attitudes.
- Workforce development training for the youth work and education sectors through LGBT Awareness Training (in schools and youth organisations) and Educating the Educators events to raise awareness, and improved practice, around heightened risks LGBT people face in relation to poor mental health.
- Awareness sessions around the heightened risks young gay and bisexual men, and young Trans women, face in relation to child sexual exploitation, and the links that has to poor mental health and social isolation. .

Trustees' Annual Report (Incorporating the Director's Report) continued...**Gendered Violence Project for LGBTI Women & Girls**

This new three year project began in December 2018 with staff coming into post in March 2019. The project is funded by Comic Relief and employs a full time Women's Support Officer who will seek to address the issues of sexual, physical, emotional and financial abuse which affect LGBTI women and girls across N. Ireland.

Cara-Friend's External Engagement 2018-19

The following is a synopsis of Cara-Friend's external engagement with other organisations in the wider LGBT sector, but also in the wider youth work, education and community sectors. Cara-Friend is a member of a number of key forums across Northern Ireland, which ensures the voice of the LGBT community, and in particular, LGBT youth, are given a voice at policy-making and lobbying levels.

Included are:

- *Northern Ireland Anti-Bullying Forum*

This forum oversees Anti-Bullying Week across Northern Ireland, and makes regular recommendations to schools and government regarding bullying prevention and inclusive education policies. Cara-Friend participation ensures that LGBT bullying is high on the agenda.

- *Young Males Child Sexual Exploitation Working Group*

This working group, facilitated by Barnardo's Northern Ireland, seeks to raise awareness around the increased risks young men face of being exposed, and falling victim to child sexual exploitation. Cara-Friend ensures gay, bisexual and Trans young men are to the fore of consideration and awareness training.

- *All Party Group on Children and Young People*

This Stormont all party group has not met since the calling of the election in January 2017, however it allows discussion be heard on a range of youth issues, and facilitates discussion directly with party representatives. Cara-Friend ensures LGBT issues are always taken into consideration when matters relating to youth are being discussed.

- *Children and Young People's Strategic Partnership LGBT Sub-Group*

This partnership is facilitated by the Belfast Health and Social Care Trust. It allows all groups who work with LGBT young people – or who may come into contact with LGBT people – to work together, and to share the learning. Cara-Friend's engagement ensures our organisation remains the go-to in terms of support for LGBT young people.

- *Education Authority Sub-Group for the Drafting of an Inclusion Strategy 2017-2020*

This Education Authority group is tasked with the compilation of an inclusion strategy for 2017-2020 which will inform all decisions taken by EA over that period in relation to inclusion policies including funding. Cara-Friend participation, as the only LGBT group on the committee, ensures LGBT youth are at the centre of that strategy document. We also sit on the following EA groups:

- Education Authority Equality and Inclusion group
- Education Authority South Belfast Inclusion sub-group

Trustees' Annual Report (Incorporating the Director's Report) continued...**Cara-Friend's External Engagement 2018-19 (continued)**

- *Love Equality Consortium – Campaign for Civil Marriage Equality in Northern Ireland*

Love Equality is a consortium of 6 organisations (Cara-Friend, the Rainbow Project, HERe NI, ICTU, NUS-USI and Amnesty International) who represent the civil society element of the campaign for marriage equality in Northern Ireland. Love Equality is constantly engaged in raising awareness around this issue, as well as lobbying members from different parties to ensure the matter stays high on all agendas.

- *LGBT Awareness Week 2018 Co-Ordinators Group*

LGBT Awareness Week is an annual event which takes place in May. Cara-Friend is a co-organiser organisation, which runs the event with The Rainbow Project and HERe NI. Last year Cara-Friend ran a number of events, and plans to do the same for the upcoming Awareness Week.

- *Regional Voluntary Youth Organisations Committee*

The RVYO Committee is led by a number of large youth organisations who receive annual funding from the Education Authority. Cara-Friend, as a recipient of the same funding, engages with EA separately and through this forum, which aims to lobby collectively and on a united front.

Cara-Friend is also a key member of the following groups:

Irish Congress of Trade Union's LGBT Committee

Northern Ireland Public Service Alliance LGBT Committee

Belfast City Council Lord Mayor's LGBT Sector Engagement group

Love Equality Consortium, campaigns for Equal Civil Marriage in N. Ireland

Staff and Volunteer Personnel:

Name	Position
Steve Williamson	Director
Declan Meehan	Youth Development Manager
Adam Murray	Community Development Officer
Joanne McParland	Regional Development Youth Officer
Lee Cullen	Belfast Area Youth Officer
Chris Jarzyna	Admin Officer
Amanda McGurk	Women's Support Officer

Trustees' Annual Report (Incorporating the Director's Report) continued...**Staff and Volunteer Personnel(Continued)**

Name	Position
Ciaran Ridewood	Youth Volunteer
Sarah McAuley	Youth Volunteer
Ronan Walker	Youth Volunteer
Jennifer McAlpin	Youth Volunteer
Chris McIlwaine	Youth Volunteer
Brooklyn BurrIDGE	Youth Volunteer
Charlie Quigley	Youth Volunteer
Amelia Clarke	Youth Volunteer
Monica Conlon	Youth Volunteer
Connor McPhee	Youth Volunteer
Isaac McKenna	Youth Volunteer
Lucas Finch	Youth Volunteer
Maeve Griffin	Youth Volunteer
Lucas Finch	Youth Volunteer
Ziphius Mackin	Youth Volunteer
Rory Dunne	Youth Volunteer
Aaron Morgan	Youth Volunteer

Going Concern

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

Financial Review

The results for the year ended 31 March 2019 are set out on pages 12 and 13 of the financial statements.

The total income for the year ended 31 March 2019 amounted to £279,610 (2018: £231,402).

The total expenditure was £278,642 (2018: £223,761)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £16,660 in reserves at the year end (2018: £34,437).

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 expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- 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 10/12/2019 and signed on behalf by:



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 2019 which are set out on pages 12 and 13.

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 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 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.

CARA-FRIEND

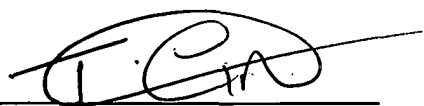
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TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

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.



Tony Clarke
Clarke&Co. Accountants
53 Andersonstown Road
Belfast
BT11 9AG

Date: 10/12/19

CARA-FRIEND

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2019****STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**

		Unrestricted Funds	Restricted Funds	Year to 31-Mar-19 TOTAL	Year to 31-Mar-18 TOTAL
	Note	£	£	£	£
Income from:					
Donations and Legacies	2	-	234,633	234,633	196,973
Charitable Activities	3	44,977	-	44,977	34,429
Total Income		44,977	234,633	279,610	231,402
Expenditure on:					
Charitable Activities	5	62,754	215,888	278,642	223,761
Total Expenditure:		62,754	215,888	278,642	223,761
Net income/(Expenditure)		(17,777)	18,745	968	7,641
Transfers between funds		-	-	-	-
Net movement in funds		(17,777)	18,745	968	7,641
<u>Reconciliation of Funds</u>					
Total funds brought forward		34,437	-	34,437	26,796
Total Funds carried forward		16,660	18,745	35,405	34,437

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 14 to 20 form an integral part of these accounts

CARA-FRIEND

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2019****BALANCE SHEET**
As at 31 March 2019

	Note	2019 £	2018 £
Fixed Assets			
Tangible Assets		-	90
		-	90
Current Assets			
Debtors	7	10,677	-
Cash at bank		31,316	39,615
		41,993	39,615
Liabilities			
Creditors: amounts falling due within one year	8	(6,587)	(5,268)
Net Current Assets		35,405	34,347
Net assets		35,405	34,437
Funds			
Restricted		18,745	-
Unrestricted		16,660	34,437
TOTAL FUNDS	12	35,405	34,437

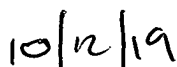
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2019.

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 10/12/2019 and were signed on their behalf by:

Niall Gillespie
Trustee

The notes on page 14 to 20 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

	2019			2018
	Unrestricted	Restricted		
	Funds	Funds	TOTAL	TOTAL
	£	£	£	£
Belfast City Council	-	28,770	28,770	16,675
Children In Need	-	35,077	35,077	32,790
Dept. of Health	-	23,779	23,779	23,779
Education Authority	-	119,490	119,490	114,528
The Executive Office	-	-	-	9,202
Comic Relief	-	19,500	19,500	-
TBUC	-	8,016	8,016	-
Totals 2019	-	234,633	234,633	196,973
Totals 2018	-	196,973	196,973	

3 Income from Charitable Activities

	2019			2018
	Unrestricted	Restricted		
	Funds	Funds	TOTAL	TOTAL
	£	£	£	£
General	5,818	-	5,818	34,429
Donations	5,458	-	5,458	-
Training income	2,320	-	2,320	-
Partnerships	31,381	-	31,381	-
Totals 2019	44,977	-	44,977	34,429
Totals 2018	34,429	-	34,429	

NOTES TO THE ACCOUNTS CONTINUED...**4 Staff Costs and Numbers**

	2019	2018
	£	£
Gross Wages and Salaries	168,017	144,114
	168,017	144,114

No employee received emoluments of more than £60,000 (2018: None)

The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

2019	2018
Number	Number
7	8

5 Expenditure

	2019			2018
Charitable Activities	Unrestricted Funds	Restricted Funds	TOTAL	TOTAL
	£	£	£	£
Accountancy	900	300	1,200	1,800
Advertising/Promotional	4,408	11,680	16,088	6,783
Utilities	94	-	94	135
Bank Fees and Charges	-	-	-	56
Conference Costs	-	-	-	1,359
Donation	-	-	-	915
Depreciation	90	-	90	-
Equipment	-	-	-	1,983
Insurance	1,393	500	1,893	1,869
IT	2,890	500	3,390	-
Other	7,802	8,441	16,243	21,334
Office Expenses	-	-	-	2,941
Partnerships	14,437	-	14,437	-
Professional Fees	-	-	-	876
Rent	20,315	8,000	28,315	-
Repairs and Maintenance	-	-	-	492
Schools Programme	2,070	7,540	9,609	25,402
Staff Costs	-	168,017	168,017	144,114
Staff Travel	3,901	1,000	4,901	11,096
Staff Uniform	1,152	-	1,152	-
Stationary & Supplies	1,718	-	1,718	-
Training Sourced	1,430	4,950	6,380	2,606
Volunteer Expense	155	4,960	5,116	-
Total 2019	62,754	215,888	278,642	223,761
Total 2018	26,787	196,973	223,761	

NOTES TO THE ACCOUNTS CONTINUED...

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2018 - £NIL).

During the year, no Trustees received any benefits in kind (2018 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2018 - £NIL).

7 Debtors

	<u>2019</u>	<u>2018</u>
	£	£
Grants Receivable	10,677	672
Prepayments	-	-
	<u>10,677</u>	<u>672</u>

8 Creditors: amounts falling due within one year

	<u>2019</u>	<u>2018</u>
	£	£
Accruals & Deferred Income	3,000	1,800
Government Pension	375	-
HMRC PAYE	3,213	3,561
Other Creditors	-	579
	<u>6,587</u>	<u>5,940</u>

10 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £1200 (2018-£1800)

11 Related party transactions

There were no related party transactions during the year.

CARA-FRIEND

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2019****NOTES TO THE ACCOUNTS CONTINUED...****12 Statement of funds - current year**

	Balance at 1 April 2018	Income	Expenditure	Transfer in/out	Balance at 31 March 2019
	£	£	£	£	£
<u>Restricted funds</u>					
Education Authority	-	103,950	(103,950)	-	-
Education Authority other	-	15,540	(15,540)	-	-
TBUC	-	8,016	(8,016)	-	-
Department of Health	-	23,779	(23,779)	-	-
Belfast City Council	-	28,770	(28,770)	-	-
Children in Need	-	35,077	(35,077)	-	-
Comic Relief	-	19,500	(755)	-	18,745
Total restricted funds	-	234,633	(215,888)	-	18,745
<u>Unrestricted funds</u>					
General funds	34,437	44,977	(62,754)	-	16,660
Total Unrestricted funds	34,437	44,977	(62,754)	-	16,660
Total of funds - current year	34,437	279,610	(278,642)	-	35,405

13 Statement of fund - prior year

	Balance at 1 April 2017	Income	Expenditure	Transfer in/out	Balance at 31 March 2018
Total unrestricted funds	26,796	34,429	(26,787)	-	34,437
Total restricted funds	-	196,973	(196,973)	-	-
Total of funds - prior year	26,796	231,402	(223,761)	-	34,437