

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 2018



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 1 June 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 Andersonstown 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 2017 to 31 March 2018. 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 44th 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, The Executive Office, Children In Need, Belfast City Council and the Education Authority, 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 extended its base to 9 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 LGBT Centre as a resource 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.

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.

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

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 6.00pm to 9.30pm, 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 16 to 25 year olds on Friday evenings between 6.00pm to 9.00pm and a social drop-in service for 12 to 16 year olds on Sundays afternoons from 3.00pm to 6.00pm.

All volunteers graduate through an Education Authority training program while also receiving full in house training.

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**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.

Magherafelt

Meets fortnightly on Thursdays from 4.00pm to 6.30pm for young people aged 12 to 25 years old.

Omagh

Runs the last Tuesday of every month as part of the Omagh Boys and Girls Club

OUT North West is a new project launched in partnership with The Rainbow Project and funded by The Big Lottery. It began formally in February 2018 following an eight month trial programme delivered in Foyle. The project Management Committee consists of volunteers who meet every Tuesday and participate in Health and Wellbeing sessions with a TRP Counsellor. A Book club and Taiko Drumming sessions are being planned.

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 2018 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 first ever LGBTQ+ history festival took place over the weekend of February 16th and 17th 2018. Cara-Friend hosted this festival, in partnership with the Ulster Museum and Belfast City Council. The festival was opened by Lord Mayor of Belfast, Nuala McAllister at a launch event attended by almost 200 people in Belfast City Hall. Senator David Norris and Cllr. Jeff Dudgeon also spoke at this launch. A day of paper presentations took place in the Ulster Museum with contributors from all over the UK and Ireland, as well as from further afield. Over 100 people attended the paper presentations, which was much higher than expected. As a result of the highly successful festival earlier this year we will be running festival hubs in 2019 in Belfast and Derry-Londonderry. We were also selected to host the international academic conference, which for the past two years, has taken place in Liverpool.

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

Education Projects

Educating the Educators events in Belfast, Derry, Enniskillen, Armagh, Portadown, Antrim, Newry and Ballymena. We had attendees from 80 organisations across the country. These are training events for professionals and volunteers working with young people to make their practice more inclusive of, and responsive to, the needs of LGBT young people.

LGBT Awareness Training in Schools

St. Luke's Armagh	Ballymena Academy	Ballymoney High School
St. Mary's Magherafelt	Belfast City Council	Belfast MET
Our Lady's Grammar Newry	Holy Trinity College	Lisnagarvey High School
St. Louis Grammar Kilkeel	Bangor Academy	Breda Academy
Dean McGirc Carrickmore	Hazelwood Integrated College	Royal School Dungannon
St Catherine College Armagh	Wallace College Lisburn	Wellington College Belfast
Shimna Integrated College	Ulidia Integrated College	CBS Glen Road

Shout Out Workshops

Ulidia In College Carrickfergus	Royal School Armagh	CBS Glen Road
Carrickfergus Grammar	Dungannon St. Patrick's College	Antrim Park Hall
North Down YMCA	St Louis Kilkeel	Lisnagarvey Lisburn
St. Mary's Derry	Lisneal College Derry	Sacred Heart Omagh
St. Patrick's Academy	St. Patricks Dungiven	St Francheas Enniskillen
St Patrick Academy Dungannon	St Marys College, Bellec	St Louis Kilkeel
DeLaSalle High Downpatrick	Methody College	Our Lady's Grammar
Rainey Endowed Grammar	Shimna Integrated	St Mary's HS Downpatrick
St Joseph's Grammar D'More	Blackwater Integrated D'Patrick	

Youth & Freshers' Fayres

Ballymena Youth Fayre	Lisburn Youth Fayre
Carrickfergus Youth Fayre	North Belfast Girdwood Community Hub
Derry Youth Fayre	Dungannon Youth Fayre
Ballymoney Freshers Fayre	Coleraine Freshers Fayre
Magherafelt Freshers Fayre	Newry Freshers Fayre
Armagh Freshers Fayre	Banbridge Freshers Fayre
Derry Tech Freshers Fayre	Portadown Freshers Fayre
Magee University Freshers Fayre	NWRC Derry
NRC Coleraine	Lurgan
Belfast MET Freshers Fayre x3	
(Titanic Quarter, Millfield, Springfield)	
UUJ Freshers Fayre	

Trustees' Annual Report (Incorporating the Director's Report) (continued)**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 programme for LGBT young people 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.
- Delivery of LGBTQ+ Inclusive Schools Programme, which has seen anti-bullying workshops delivered in 14 schools across Northern Ireland, aimed at tackling homophobic, bi-phobic and transphobic attitudes.
- Launch of 'Still Shouting' Research Report in partnership with Opportunity Youth looking at the needs & experiences of young LGBTQ+ people aged 12 to 25 years old in the N. Ireland education system, published due in April 2017. (Printing and design funded by Education Authority, but managed using hours covered by Children in Need)
- 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.

This project was initially funded until November 2018 but a further three years funding has been confirmed by Children in Need.

Cara-Friend's External Engagement 2017-18

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

- 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.

Trustees' Annual Report (Incorporating the Director's Report) (continued)**Cara-Friend's External Engagement 2017-18 continued****• 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

• 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 2017 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

Trustees' Annual Report (Incorporating the Director's Report) (continued)**OUR PEOPLE:**

Name	Position	Name	Position
Steve Williamson	Director	Chris Jarzyna	Intern
Declan Meehan	Youth Manager	Ciaran Ridewood	Youth Volunteer
Adam Murray	Community Dev Officer	Sarah McAuley	Youth Volunteer
Keith Tsang	Admin Officer	Ronan Walker	Youth Volunteer
Joanne McParland	RDYO	Jennifer McAlpin	Youth Volunteer
Shauna Devenney	RDYO	Chris McIlwaine	Youth Volunteer
Lee Cullen	Good Relations	Brooklyn Burridge	Youth Volunteer
Chris Jarzyna	Admin Officer	Charlie Quigley	Youth Volunteer
		Amelia Clarke	Youth Volunteer
		Caitlin Allen	Volunteer
		Daniel May	Volunteer
		Nadine McLaughlin	Volunteer
		Rebecca Price	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 2018 are set out on pages 13 and 14 of the financial statements.

The total income for the year ended 31 March 2018 amounted to £231,402 (2017: £233,033).

The total expenditure was £223,761 (2017: £207,169)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £34,437 in reserves at the year end (2017: £26,796).

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, on08/04/2019..... and signed on behalf by:



Matthew Leebody
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 2018 which are set out on pages 12 to 20.

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

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

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

8/4/19.
Date: _____

CARA-FRIEND

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2018****STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**

		Unrestricted Funds	Restricted Funds	Year to 31-Mar-18 TOTAL	Year to 31-Mar-17 TOTAL
	Note	£	£	£	£
Income from:					
Donations and Legacies	2	-	196,973	196,973	212,133
Charitable Activities	3	34,429	-	34,429	20,900
Total Income		34,429	196,973	231,402	233,033
Expenditure on:					
Charitable Activities	5	26,787	196,973	223,761	207,185
Total Expenditure:		26,787	196,973	223,761	207,185
Net income/(Expenditure)		7,641	-	7,641	25,849
Transfers between funds		-	-	-	-
Net movement in funds		7,641	-	7,641	25,849
<u>Reconciliation of Funds</u>					
Total funds brought forward		26,796	-	26,796	947
Total Funds carried forward		34,437	-	34,437	26,796

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 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 2018****BALANCE SHEET**
As at 31 March 2018

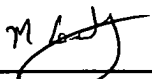
	Note	<u>2018</u> £	<u>2017</u> £
Fixed Assets			
Tangible Assets		90	90
		<u>90</u>	<u>90</u>
Current Assets			
Debtors	7	28,523	
Cash at bank		39,615	9,423
		<u>39,615</u>	<u>37,946</u>
Liabilities			
Creditors: amounts falling due within one year	8	(5,268)	(11,240)
Net Current Assets		<u>34,347</u>	<u>26,706</u>
Net assets		<u><u>34,437</u></u>	<u><u>26,796</u></u>
Funds			
Restricted			-
Unrestricted		34,437	26,796
TOTAL FUNDS	12	<u><u>34,437</u></u>	<u><u>26,796</u></u>

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

The Trustees consider that the company is entitled to exemption from the requirement under the provisions of section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements were approved by the board directors on 08/04/2019 and were signed on their behalf by:



 Matthew Leebody
 Trustee

The notes on page 14 to 20 form and integral part of these accounts

NOTES TO THE ACCOUNTS**1 Accounting policies****(a) Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cara-Friend meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised as historical cost or transaction value unless otherwise stated in the relevant accounting policy.

(b) General information

Cara-Friend is a private company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI619350. The registered office address and principal place of business is Cathedral House, Belfast Lgbt Centr, 23-31 Waring Street, Belfast, Northern Ireland, BT1 2DX. The principal activity of the company continues to be to relieve the mental and emotional distress of persons who are lesbian, gay, bisexual, transgender or who are in doubt about their sexual or gender identity or those who may be affected by, or involved with, such persons by the provision of information, support and counselling.

The financial statements are presented in Sterling (£). The level of rounding is £1.

(c) Company status

The company is a company limited by guarantee. The members of the company are the Trustees names on page 1. In the event of the company being wound up the liability in respect of the guarantee is limited to £1 per member of the company.

(d) Going concern

After reviewing the charities forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

(e) Income

All income is recognised once the company has entitlement to the income. It is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102).

NOTES TO THE ACCOUNTS (continued)**(e) Income continued**

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would be willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Income tax recoverable in relation to investments income is recognised at the time the investment income is receivable.

(f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The cost of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on the basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the company.

(g) Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of the asset may not be recoverable. Shortfalls between the carrying value of the fixed assets and their recoverable amounts are recognised as impairments, impairments losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Equipment	-	25% Reducing Balance
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NOTES TO THE ACCOUNTS (continued)**(h) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the bank.

(i) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(j) Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit of similar account.

(k) Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that the transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount at the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of these amounts, discounted at the pre-tax discounted rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within the interest payable and similar charges.

(l) Financial instruments

The company only has financial assets and financial liabilities of a kind that qualifies as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(m) Fund accounting

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

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

CARA-FRIEND

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2018****NOTES TO THE ACCOUNTS (continued)****2 Income from Donations and Legacies**

	2018			2017
	Unrestricted Funds	Restricted Funds	TOTAL	TOTAL
	£	£	£	£
Belfast City Council	-	16,675	16,675	28,378
Children In Need	-	32,790	32,790	48,658
Dept. of Health	-	23,779	23,779	23,779
Education Authority	-	114,528	114,528	96,597
The Executive Office	-	9,202	9,202	14,721
Totals 2018	-	196,973	196,973	212,133
Totals 2017	-	212,133	212,133	

3 Income from Charitable Activities

	2018			2017
	Unrestricted Funds	Restricted Funds	TOTAL	TOTAL
	£	£	£	£
Income from Charitable Activities	34,429	-	34,429	20,900
Totals 2018	34,429	-	34,429	20,900
Totals 2017	20,900	-	20,900	

NOTES TO THE ACCOUNTS (CONTINUED)**4 Staff Costs and Numbers**

	2018	2017
	£	£
Gross Wages and Salaries	144,114	140,109
	144,114	140,109

No employee received emoluments of more than £60,000 (2017: None)

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

2018	2017
Number	Number
8	9

5 Expenditure

	2018			2017
Charitable Activities	Unrestricted Funds	Restricted Funds	TOTAL	TOTAL
	£	£	£	£
Staff Costs	-	144,114	144,114	140,109
Staff Training	-	2,606	2,606	325
Advertising/Promotional	-	6,783	6,783	-
Conference Costs	-	1,359	1,359	-
Equipment	-	1,983	1,983	-
Insurances	-	1,869	1,869	1,634
Office Expenses	-	2,941	2,941	-
Project Costs	-	25,402	25,402	41,360
Travel and Accommodation	1,179	9,917	11,096	4,540
Staff Expense Reimbursements	21,334	-	21,334	11,830
Utilities	135	-	135	6,456
Repairs and Maintenance	492	-	492	-
Donation	915	-	915	-
Bank Fees and Charges	56	-	56	78
Accountancy and Other Professional Services	2,676	-	2,676	853
Total 2018	26,787	196,973	223,761	207,185
Total 2017	16	207,169	207,185	

CARA-FRIEND

(Private company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 MARCH 2018****NOTES TO THE ACCOUNTS (CONTINUED)****6 Trustees remuneration & expenses**

Durning the year, no Trustees received any remuneration (2017 - £NIL).

Durning the year, no Trustees received any benefits in kind (2017 - £NIL).

Durning the year, no Trustees received any reimbursement of expenses (2017 - £NIL).

7 Debtors

	<u>2018</u>	<u>2017</u>
	£	£
Grants Receivable	-	28,523
Prepayments	-	-
	<u>-</u>	<u>28,523</u>

8 Creditors: amounts falling due within one year

	<u>2018</u>	<u>2017</u>
	£	£
Accruals & Deferred Income	-	-
Government Pension	-	-
Other Creditors	5,268	11,240
	<u>5,268</u>	<u>11,240</u>

10 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £240 (2017 - £240)

11 Related party transactions

There were no related party transactions during the year.

NOTES TO THE ACCOUNTS (continued)

12 Statement of funds - current year

	Balance at 1 April 2017	Income	Expenditure	Transfer in/out	Balance at 31 March 2018
	£	£	£	£	£
<u>Restricted funds</u>					
Belfast City Council	-	16,675	(16,675)	-	-
Children In Need	-	32,790	(32,790)	-	-
Dept. of Health	-	23,779	(23,779)	-	-
Education Authority	-	114,528	(114,528)	-	-
The Executive Office	-	9,202	(9,202)	-	-
Total restricted funds	-	196,973	(196,973)	-	-
<u>Unrestricted funds</u>					
General funds	26,796	34,429	(26,787)	-	34,437
Total Unrestricted funds	26,796	34,429	(26,787)	-	34,437
Total of funds - current year	26,796	231,402	(223,761)	-	34,437

13 Statement of fund - prior year

	Balance at 1 April 2016	Income	Expenditure	Transfer in/out	Balance at 31 March 2017
Total unrestricted funds	947	20,900	(16)	4,965	26,796
Total restricted funds	-	212,133	(207,169)	(4,965)	-
Total of funds - prior year	947	233,033	(207,185)	-	26,796