

Centre for Civic Dialogue and Development Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2019



Finegan Gibson Ltd
Chartered accountant
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2019

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	7
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Notes to the financial statements	11
The following pages do not form part of the financial statements	
Detailed statement of financial activities	21
Notes to the detailed statement of financial activities	23

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

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

Year ended 31 March 2019

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2019.

Reference and administrative details

Registered charity name	Centre for Civic Dialogue and Development Ltd
Charity registration number	NIC100220
Company registration number	NI607738
Principal office and registered office	274-276 Falls Road Belfast BT12 6AL Northern Ireland

The trustees

J Lyness	
M Magill	
G Ruddy	
D Bryan	(Resigned 2 July 2018)
P Gallagher	(Resigned 2 July 2018)
J Maxwell	(Resigned 22 August 2018)

Accountants	Finegan Gibson Ltd Chartered accountant Causeway Tower 9 James Street South Belfast BT2 8DN
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Although this report is being submitted under our new name of Centre for Civic Dialogue and Development, as our new name has not been formally adopted by the Charity Commission the Chair's report refers to the work progressed throughout the year using our previous name Conflict Resolution Services (Ireland).

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

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

Year ended 31 March 2019

Structure, governance and management

Governing Document

Conflict Resolution Services Ireland is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27/05/2011. Conflict Resolution Services Ireland is a registered charity with the Charity Commission for Northern Ireland.

Appointment of Trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment and confirmed at the next Annual General Meeting.

Trustees role and responsibilities

The Directors, who are the charity's Trustees, comprise the key management personnel of the charity in charge of directing, controlling, running and operating the charity on a day to day basis. Induction training is organised on governance issues to enable new Directors to fulfil their statutory duties.

Directors are responsible for the establishment of policies, systems and procedures for the good governance of the charity and for ensuring that any risks to the charity, including financial, operational and reputational risks, are identified and mitigated by having sound management processes in place.

The main risks identified are financial as the charity is dependent on grant income on an annual basis. This is addressed by budget planning and control. Operational risks are addressed by providing relevant training for staff and volunteers, undertaking risk assessments for the activities carried out and keeping adequate insurance cover for both public and employer liability and protection of assets. All Directors give of their time freely and do not receive remuneration for this role. Details of expenses are disclosed in note 13 to the accounts.

Ethics

Conflict Resolution Services (Ireland) is governed by a set of ethical standards. These cover our decision-making processes, ensuring that they are guided by values and knowledge. Ethics are closely related to human and civil rights: Civil rights include, ensuring peoples' physical integrity and safety and the protection from discrimination.

Political rights include natural justice (procedural fairness) in law, such as the rights of the accused, including the right to a fair trial; due process; the right to seek redress or a legal remedy; and rights of participation in civil society and politics. CRS(I) has as its objective the resolution of disputes by peaceful non-violent means. This objective is enshrined in the concept of human and civil rights as set out above. The code of ethics supports the human and civil rights of our clients' staff and volunteers in the work we undertake.

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

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

Year ended 31 March 2019

Objectives and activities

"By working with those outside the margins and trying to develop a culture of mediation and non-violent approaches to issues we are helping to change mindsets, to move people towards working within democratic processes and helping to develop a positive approach towards development of both, the individual and the community."

The purposes of the charity are

1. To promote conflict resolution and reconciliation, mediation, and peace building for the public benefit with a view to relieving suffering and distress and building and maintaining social cohesion and trust within and between communities.

a) Developing and delivering a mediation service to resolve disputes.

b) Raising awareness of the nature and causes of disputes or conflicts and the means of managing them and in particular, assisting in the development of effective non-violent responses to disputes and conflicts, including those arising from parades through contested areas.

2. To provide for the public benefit mediation and support services for people who are at risk of being socially excluded, including those who may be at risk of punishment outside the criminal justice system, to advance their lives and assist them to integrate into society. In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

Strategy

The strategies employed to achieve the charity's aims and objectives are to: Mediate when individuals are under threat from armed groups.

Provide Guidance to those seeking non-violent ways to achieve goals

Provide education and training for those individuals who wish to move away from the margins of society

General

Overall the period from April 2018 until March 2019 was an extremely difficult period for both the staff and the Board of CRSI. Inaccurate press comments, political criticism, the opening of an enquiry by the Charity Commission and the temporary suspension of some funding, leading to a major reduction in staff; did not make for an easy year. Furthermore, we lost a valuable member of the Board because of negative publicity. Nevertheless, CRSI has continued its valuable work to reduce threats against individuals and encourage non-violent ways of working to those republicans outside the mainstream.

Threats

CRSI have been engaged in dialogue with representatives of armed groups over a considerable period, including within this reporting period, to encourage these groups to desist from all types of attacks. We have given clear examples of the injuries inflicted due to each type of assault and indeed the psychological impact of physical assaults not only on the recipient of such attacks, but also on those carry them out, in our efforts to persuade these groups to end them. CRSI in responding to 'vulnerable clients', who are often in a stressful situation, will ensure that the client understands our role and that they have the right to withdraw at any time. Furthermore, where CRSI is dealing with a child or vulnerable adult it will ensure that the carers and/or other responsible adults understand the process and give their consent.

We are glad to note that compared to previous years there has been a considerable drop in threats against individuals from republican groups.

The plethora of republican groups can make it difficult to identify which group is making the threats. Furthermore, some of the longer term established groups are reluctant to admit their involvement for whatever reason.

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

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

Year ended 31 March 2019

Dialogue

We have continued to engage with republican armed groups to encourage them to consider a narrative of conflict resolution that does not support the use of physical violence.

The decision by one group to call a ceasefire in January 2018 was indeed welcome and was the culmination of efforts by many including CRSI to encourage such an outcome. There still remain a number of groups still engaging in what they would define as 'politically motivated violence' and during the relevant period CRSI has continued its efforts to encourage such groups to try alternative methods to achieve their aims. CRSI continues to engage at leadership level with key figures who are committed to engage in both dialogue and training. It is clear evidence that the model that CRSI employs works. That more than 20 years after major ceasefires and political agreement, groups continue to exist and carry out punishment beatings is a matter of regret. Continuing political instability only adds to the growth of such groups.

Political Landscape

It was clear during this period that the issue of Brexit had caused a sea change in the thinking of many republicans. The fact that the majority in the North had voted against Brexit and the political gains made by Scottish nationalists has caused many more to see advantages in political as opposed to military actions at this period in our history. Many are now supporting, in different ways, the calling for a referendum on Irish unity. This can create opportunities to engage in constructive dialogue that can point out the advantages of pursuing non-violent courses of action.

CRSI continues to believe that the best and most effective way to deal with conflict is to involve the protagonists of the conflict in the resolution of it. We are firmly of the view that this requires the development of trusting/non-judgmental relationships and the recognition that this type of intervention can be slow at times and requires patience. The intervention requires the support of those who can bring experience and knowledge to the resolution process. CRSI believe that our work in engaging with dissenting republicans in the widest sense, in relation to justice, education, political development, community engagement, employability and the improvement of their mental and physical health is an essential part of creating a democratic society.

Needless to say one consequence of such work is negative publicity about the work of CRSI. Some of that criticism maybe because of a misunderstanding of what CRSI is about. Where it is possible, we try to correct such misunderstandings. However, we do not deal directly with the Media, although we are currently considering our position in relation to this. It is important to reiterate that CRSI does not support any political party, nor do we promote the activities of any political groups.

Charity Commission

In September 2018 we learned through a misleading article in the Times Newspaper that the Charity Commission was conducting an "assessment" of CRSI, based on negative media attention. We have since complied with all requests from the Charity Commission. However, we understand that until a wider court case involving the Charity Commission itself is resolved our own case is stalled.

Staff

The resulting publicity caused severe damage both to the work of CRSI, staff morale and caused a pause in existing funding for our work. Consequently, the Board of CRSI were forced into making an immediate redundancy and then two more at the calendar end of year, when the funding for these posts came to a conclusion. We deeply regret that this has happened and pay tribute to our former staff for their commitment and dedication to the work of CRSI.

Board

As a result, the Board of CRSI had a series of internal strategic discussions. Consequently, a decision

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

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

Year ended 31 March 2019

was taken to change our name and we submitted that name change to Companies House on the 26th of February 2019. This was accepted, however, when we submitted the name to the Charity Commission for a mere technical change the Commission felt unable to process this technical switch due, we believe, to their own ongoing legal issues in which the court ruled that the Charity Commission cannot lawfully delegate its decision making functions to its staff acting alone. The Charity Commission are currently appealing this decision.

Funders

CRSI regularly meet with our funders to appraise them of our work, board decisions and our outreach programmes. Within the last two years we have worked with external bodies to engage with young people who may be under threat from armed groups. We continue to carry on that work. We are grateful to all our funders for their advice, input and understanding of the sensitive nature of the work we undertake.

The Outlook

The decision by referendum for Britain to leave the European Union in June 2016 and the collapse of power sharing in Stormont in January 2017 and the subsequent bitter disagreements between former partners has created huge political uncertainty in the North of Ireland. It is clear that the Good Friday Agreement is under severe stress. The prospect of border controls has led to some politicians predicting possible border clashes. Against such a possible background, CRSI sadly have no illusions that the demilitarisation of society here, will come soon. Nor that the sectarian divisions will soon vanish. By working with those outside the margins and trying to develop a culture of mediation and non-violent approaches to issues we are helping to change mindsets, to move people towards working within democratic processes and helping to develop a positive approach towards development of both, the individual and the community.

On behalf of the Board I would like to thank all those who have contributed to the good work CRSI has achieved over the last year.

Financial review

The statement of financial activities on page 9 indicates that the company had outgoing resources of £183,467 which were less than the incoming resources of £165,641 resulting in a loss of £17,826. The Balance Sheet on page 10 shows that the company had a fund surplus of £104,832 at 31 March 2019 (122,658 at 31 March 2018).

Reserve Policy and Going Concern

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. The trustees consider that a level of reserves would be necessary and are exploring means to secure some. Restricted reserves at 31 March 2019 were £65,511. These are designated reserves retained for the completion of the projects for which they were awarded. Unrestricted reserves at 31 March 2019 were £39,321.

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

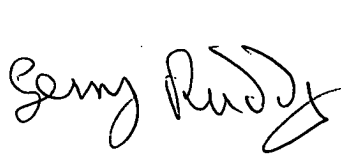
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2019

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 7 November 2019 and signed on behalf of the board of trustees by:

 7/11/19

G Ruddy
Trustee

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Centre for Civic Dialogue and Development Ltd

Year ended 31 March 2019

I report on the financial statements for the year ended 31 March 2019, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity 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;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

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

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Centre for Civic Dialogue and Development Ltd *(continued)*

Year ended 31 March 2019

Independent examiner's statement

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



FINEGAN GIBSON LTD
Chartered accountant

Causeway Tower
9 James Street South
Belfast
BT2 8DN

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

31 March 2019

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
Income and endowments	Note				
Charitable activities	5	10,506	155,135	165,641	258,573
Total income		<u>10,506</u>	<u>155,135</u>	<u>165,641</u>	<u>258,573</u>
Expenditure					
Expenditure on charitable activities	6,7	4,374	179,093	183,467	224,915
Total expenditure		<u>4,374</u>	<u>179,093</u>	<u>183,467</u>	<u>224,915</u>
Net (expenditure)/income		<u>6,132</u>	<u>(23,958)</u>	<u>(17,826)</u>	<u>33,658</u>
Transfers between funds		19,365	(19,365)	—	—
Net movement in funds		<u>25,497</u>	<u>(43,323)</u>	<u>(17,826)</u>	<u>33,658</u>
Reconciliation of funds					
Total funds brought forward		13,824	108,834	122,658	89,000
Total funds carried forward		<u>39,321</u>	<u>65,511</u>	<u>104,832</u>	<u>122,658</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 11 to 19 form part of these financial statements.

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

Statement of Financial Position

31 March 2019

		2019 £	2018 £
Fixed assets			
Tangible fixed assets	13	3,792	3,979
Current assets			
Debtors	14	602	27,695
Cash at bank and in hand		105,153	95,329
		<u>105,755</u>	<u>123,024</u>
Creditors: amounts falling due within one year	15	4,715	4,345
Net current assets		<u>101,040</u>	<u>118,679</u>
Total assets less current liabilities		<u>104,832</u>	<u>122,658</u>
Net assets		<u>104,832</u>	<u>122,658</u>
Funds of the charity			
Restricted funds		65,511	108,834
Unrestricted funds		<u>39,321</u>	<u>13,824</u>
Total charity funds	17	<u>104,832</u>	<u>122,658</u>

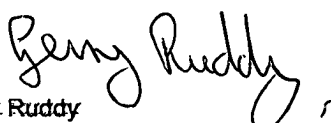
For the year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 7 November 2019, and are signed on behalf of the board by:


G Ruddy
Trustee

The notes on pages 11 to 19 form part of these financial statements.

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2019

1. General information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 274-276 Falls Road, Belfast, BT12 6AL, Northern Ireland.

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 charity has taken advantage of the exemption in SORP 2015 from the requirement to produce a cash flow statement because it is a small charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on 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.

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

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.

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

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.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 20% straight line

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.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
CFNI	–	5,000	5,000
Northern Ireland Youth Forum	10,500	–	10,500
Other Income	6	–	6
Seedbed Community Trust	–	15,000	15,000
Joseph Rowntree Charitable Trust	–	55,232	55,232
ICRC	–	17,461	17,461
PIP (International Fund Ireland)	–	62,442	62,442
Belfast City Council	–	–	–
	<u>10,506</u>	<u>155,135</u>	<u>165,641</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
CFNI	–	12,000	12,000
Northern Ireland Youth Forum	2,625	–	2,625
Other Income	–	–	–
Seedbed Community Trust	–	10,000	10,000
Joseph Rowntree Charitable Trust	–	70,100	70,100
ICRC	–	34,681	34,681
PIP (International Fund Ireland)	–	129,044	129,044
Belfast City Council	–	123	123
	<u>2,625</u>	<u>255,948</u>	<u>258,573</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Providing Support Activities	–	64,996	64,996
Support costs	4,374	114,097	118,471
	<u>4,374</u>	<u>179,093</u>	<u>183,467</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Providing Support Activities	–	64,633	64,633
Support costs	643	159,639	160,282
	<u>643</u>	<u>224,272</u>	<u>224,915</u>

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2019	Total fund 2018
	£	£	£	£
Providing Support Activities	64,996	107,922	172,918	207,341
Governance costs	—	10,549	10,549	17,574
	<u>64,996</u>	<u>118,471</u>	<u>183,467</u>	<u>224,915</u>

8. Analysis of support costs

	Analysis of Support Costs	Total 2019	Total 2018
	£	£	£
Staff costs	85,773	85,773	119,397
Premises	20,579	20,579	22,429
General office	1,570	1,570	882
Governance costs	10,550	10,550	17,494
	<u>118,472</u>	<u>118,472</u>	<u>160,202</u>

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2019	2018
	£	£
Depreciation of tangible fixed assets	<u>947</u>	<u>994</u>

10. Independent examination fees

	2019	2018
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,764</u>	<u>1,870</u>

11. Staff costs

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

	2019	2018
	£	£
Wages and salaries	80,510	111,934
Social security costs	4,097	6,741
Employer contributions to pension plans	1,166	722
	<u>85,773</u>	<u>119,397</u>

The average head count of employees during the year was 3 (2018: 5).

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

11. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

12. Trustee remuneration and expenses

No trustees received remuneration throughout the year (2017: £NIL).

13. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2018	9,109
Additions	760
At 31 March 2019	<u>9,869</u>
Depreciation	
At 1 April 2018	5,130
Charge for the year	947
At 31 March 2019	<u>6,077</u>
Carrying amount	
At 31 March 2019	<u>3,792</u>
At 31 March 2018	<u>3,979</u>

14. Debtors

	2019 £	2018 £
Trade debtors	417	27,510
Other debtors	185	185
	<u>602</u>	<u>27,695</u>

15. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	109	–
Social security and other taxes	820	1,945
Other creditors	3,786	2,400
	<u>4,715</u>	<u>4,345</u>

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,166 (2018: £722).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
General funds	13,824	10,506	(4,374)	19,365	39,321

Restricted funds

	At 1 April 2018	Income	Expenditure	Transfers	At 31 March 2019
	£	£	£	£	£
Joseph Rowntree Charitable Trust	29,047	55,232	(48,729)	(7,972)	27,578
ICRC	21,600	17,461	(26,730)	(12,331)	—
PIP (International Fund for Ireland)	43,636	62,442	(84,292)	—	21,786
St Stephens Green Trust	636	—	—	(636)	—
Belfast City Council	123	—	—	(123)	—
Flax Trust	303	—	—	(303)	—
Creating Space Project	13,489	20,000	(19,342)	2,000	16,147
	108,834	155,135	(179,093)	(19,365)	65,511

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2019 £
Tangible fixed assets	—	3,792	3,792
Current assets	39,321	66,434	105,755
Creditors less than 1 year	—	(4,715)	(4,715)
Net assets	39,321	65,511	104,832

Centre for Civic Dialogue and Development Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

19. Contingencies

At the date of approval of these Financial Statements the Charity Commission for Northern Ireland are currently conducting an inquiry into matters involving CRSI. At this stage it is too early to agree the impact if any, on CRSI and therefore no adjustments have been made to these Financial Statements in respect of this.