

COMPANY REGISTRATION NUMBER: NI607738  
CHARITY REGISTRATION NUMBER: NIC100220

**Centre for Civic Dialogue and Development Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2021**



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



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28/09/2021  
COMPANIES HOUSE

# **Centre for Civic Dialogue and Development Ltd**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 March 2021**

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# **Centre for Civic Dialogue and Development Ltd**

**Company Limited by Guarantee**

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

**Year ended 31 March 2021**

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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 2021.

## **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  
N Kelly

**Independent examiner** Finegan Gibson Ltd  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

# **Centre for Civic Dialogue and Development Ltd**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2021**

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#### **Structure, governance and management**

##### **Governing Document**

Centre for Civic Dialogue and Development is a company limited by guarantee governed by its Memorandum and Articles of Association dated 27/05/2011. Centre for Civic Dialogue and Development 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 12 to the accounts.

##### **Ethics**

Centre for Civic Dialogue and Development 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. CCDD 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 2021

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#### Objectives and activities

The Centre for Civic Dialogue and Development (CCDD) aims to promote conflict resolution, reconciliation, mediation and peaceful dialogue with a view to building and maintaining social cohesion and trust within and between communities.

To provide mediation and support services

- a. For people who may be at risk of physical attack
- b. For those who are at risk of being socially excluded, and
- c. To assist those so excluded or marginalised to integrate back into civic society

The Centre for Civic Dialogue and Development (CCDD) seeks to promote solution focused dialogue with those in dispute.

We seek to enhance the skills of those in leadership positions to enable them to respond to the challenges of our times.

Central to what we do is the relevance and importance of linking political and Social Activism to deliver tangible, realistic and sustainable outcomes. Accountability and transparency for both Political and Civic Leadership is essential if it is to command the support of wider society.

"To bring out the best in people, helping them to change their lives, their community and our world for the better and to enhance their personal well-being"

"To deliver the best mediation and training services to our customers, while keeping human rights, central to our operations"

**Ethical Standards:** To adhere to our code of ethics, promoting justice, equality, empowerment and freedom of choice to our staff team and wider society.

**Integrity:** To be consistently open, honest and transparent in what we do.

**Impartiality:** To act always in the best interests of our customers, promoting their rights to make choices and to engage with our services at their pace.

**Influence:** To act as advocates for positive change in society.

**Confidentiality:** To recognise, support and commit ourselves to our confidentiality policy.

**Respect:** To respect the rights of others to their privacy.

**Knowledge:** To be the best we can be by investing in staff training and development

# **Centre for Civic Dialogue and Development Ltd**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2021**

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#### **Achievements and performance**

CCDD is committed to working with those on the margins of society and trying to develop a culture of mediation and non-violent approaches to conflict. We try to move people towards working within democratic processes. We seek to develop a positive approach towards community development to the benefit of both, the individual and their wider community.

Currently the main focus of our work is with 'dissident' republicans.

They view the political processes emanating from the Good Friday Agreement as contrary to their republican beliefs, aspirations, and national identity. Acceptance of those processes is, in their eyes, tantamount to surrender.

CCDD engages with these groups to persuade them to consider alternatives to armed conflict. There are other political alternatives within the civic domain, that they could pursue, which in no way compromises their core beliefs.

We encourage them to engage with all sections of society as a way of moving them from the margins towards normal engagement in civic life. The issue of these groups, responding to criminality and social issues within the areas in which they operate via violent responses, remains the most prevalent issues confronting us.

There is a clear need to continue intervention services for those experiencing the stress and trauma of threats and physical assaults from armed groups and to offer them wider social support, that goes beyond the remit and/or resources of CCDD.

The year 20/21 was an extremely frustrating year as it coincided with the Pandemic. Covid severely restricted our work, as face to face meetings, training sessions and networking were almost impossible.

It therefore proved difficult to implement the strategy outlined in our previous Trustee's report for the years 19/20. In consultation with our funders, we agreed to close our building and operate our services in a manner compliant with the lockdown restrictions in place and which ensured the wellbeing of staff and the wider community. We implemented a schedule of Board meetings and oversight requirements by web-based support, ensuring that we continued with our due diligence as a Board. We established IT networking facilities to liaise with the Manager and to facilitate Board meetings.

We continued to liaise with all dissent republican groups, when appropriate and feasible. We obtained resources for one of the groups to assist local communities faced with the Covid crisis.

CCDD continues to believe that the best and most effective way to deal with conflict is to involve the protagonists of the conflict in its resolution. 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 appropriate experience and knowledge to the resolution process. This model is transferable to any conflict setting. Our work increasingly identifies the need to consider the issue of trauma and intergenerational trauma as significant factors in inhibiting or at least slowing down the ability of wider society to engage in transformational peace processes. We have anecdotal evidence that ex-republican prisoners and activists need trauma related counselling and support. However, in practice, this can only be delivered by specific individuals whom the recipients of such services hold in trust and confidence.

Like most of the community sector, the main challenge for us this year has been the emergence of the

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# Centre for Civic Dialogue and Development Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2021

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Covid 19 virus. It has shaped much of what we have been able to do and more importantly what we have been prevented from doing. All our training activities have been postponed indefinitely and our ability to meet with the groups has been greatly curtailed.

To sum up, the year 20/21 was one in which limited progress was made due to circumstances beyond our control. However, we continued and continue to offer support to those individuals who found themselves under threat from armed groups and we maintained effective working relationships with those whom we seek to influence. An additional area of our work resulting from the Covid pandemic, was responding to those who were in acute need, due to the associated financial pressures. The CCDD remains optimistic for the future and are grateful for the continuing support of our funders.

#### Financial review

The statement of financial activities on page 7 indicates that the company had incoming resources of £73,399 which were less than the outgoing resources of £100,217 resulting in a deficit for year of £26,818. The Balance Sheet on page 8 shows that the company had a fund surplus of £78,551 at 31 March 2021 (£105,369 at 31 March 2020).

#### Reserve Policy and Going Concern

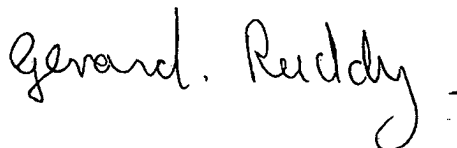
Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the even of unexpected significant financial pressures. The trustees consider that a level of reserves would be necessary and are exploring means to secure some. Restricted reserves at 31 March 2021 were £33,747. These are designated reserves retained for the completion of the projects for which they were awarded. Unrestricted reserves at 31 March 2021 were £44,804.

#### 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 24 September 2021 and signed on behalf of the board of trustees by:

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 2021**

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I report to the trustees on my examination of the financial statements of Centre for Civic Dialogue and Development Ltd ('the charity') for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Finegan Gibson Ltd  
Independent Examiner

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)

Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Charitable activities	5	—	73,399	73,399	107,053
<b>Total income</b>		—	73,399	73,399	107,053
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	2,677	97,540	100,217	106,516
<b>Total expenditure</b>		2,677	97,540	100,217	106,516
<b>Net (expenditure)/income and net movement in funds</b>		(2,677)	(24,141)	(26,818)	537
<b>Reconciliation of funds</b>					
Total funds brought forward		47,481	57,888	105,369	104,832
<b>Total funds carried forward</b>		44,804	33,747	78,551	105,369

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 9 to 18 form part of these financial statements.

# Centre for Civic Dialogue and Development Ltd

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	13	3,945	3,034
<b>Current assets</b>			
Debtors	14	241	1,791
Cash at bank and in hand		<u>77,736</u>	<u>104,906</u>
		77,977	106,697
<b>Creditors: amounts falling due within one year</b>	15	<u>3,371</u>	<u>4,362</u>
<b>Net current assets</b>		<u>74,606</u>	<u>102,335</u>
<b>Total assets less current liabilities</b>		<u>78,551</u>	<u>105,369</u>
<b>Net assets</b>		<u>78,551</u>	<u>105,369</u>
<b>Funds of the charity</b>			
Restricted funds		33,747	57,888
Unrestricted funds		<u>44,804</u>	<u>47,481</u>
<b>Total charity funds</b>	17	<u>78,551</u>	<u>105,369</u>

For the year ending 31 March 2021 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 24 September 2021, and are signed on behalf of the board by:

G Ruddy  
Trustee



The notes on pages 9 to 18 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 2021**

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#### **1. General information**

The charity is a public benefit entity and 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 Companies Act 2006.

#### **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 2021

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#### 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 2021

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#### 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% reducing balance

##### **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 2021**

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#### **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 2021

### 5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
CFNI	—	—	—
Northern Ireland Youth Forum	—	—	—
Joseph Rowntree Charitable Trust	—	26,085	26,085
PIP (International Fund Ireland)	—	47,314	47,314
	<u>—</u>	<u>73,399</u>	<u>73,399</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
CFNI	—	8,100	8,100
Northern Ireland Youth Forum	7,875	—	7,875
Joseph Rowntree Charitable Trust	—	56,786	56,786
PIP (International Fund Ireland)	—	34,292	34,292
	<u>7,875</u>	<u>99,178</u>	<u>107,053</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Providing Support Activities	—	28,786	28,786
Support costs	2,677	68,754	71,431
	<u>2,677</u>	<u>97,540</u>	<u>100,217</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Providing Support Activities	—	42,008	42,008
Support costs	227	64,281	64,508
	<u>227</u>	<u>106,289</u>	<u>106,516</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
Providing Support Activities	28,786	55,002	83,788	96,730
Governance costs	—	16,429	16,429	9,786
	<u>28,786</u>	<u>71,431</u>	<u>100,217</u>	<u>106,516</u>

# Centre for Civic Dialogue and Development Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 8. Analysis of support costs

	Analysis of Support Costs £	Total 2021 £	Total 2020 £
Staff costs	39,934	39,934	40,454
Premises	13,199	13,199	12,988
General office	1,869	1,869	1,280
Governance costs	16,429	16,429	9,785
	<u>71,431</u>	<u>71,431</u>	<u>64,507</u>

#### 9. Net (expenditure)/income

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

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>986</u>	<u>758</u>

#### 10. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,926</u>	<u>1,800</u>

#### 11. Staff costs

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

	2021 £	2020 £
Wages and salaries	38,813	38,381
Social security costs	144	1,106
Employer contributions to pension plans	977	967
	<u>39,934</u>	<u>40,454</u>

The average head count of employees during the year was 1 (2020: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff - type 1	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 12. Trustee remuneration and expenses

No trustees received remuneration throughout the year (2020: £NIL).



# Centre for Civic Dialogue and Development Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

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#### 13. Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 April 2020	9,869
Additions	1,897
<b>At 31 March 2021</b>	<b>11,766</b>
<b>Depreciation</b>	
At 1 April 2020	6,835
Charge for the year	986
<b>At 31 March 2021</b>	<b>7,821</b>
<b>Carrying amount</b>	
<b>At 31 March 2021</b>	<b>3,945</b>
At 31 March 2020	3,034

#### 14. Debtors

	2021 £	2020 £
Prepayments and accrued income	241	1,791

#### 15. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	–	233
Accruals and deferred income	2,874	2,113
Social security and other taxes	497	2,016
	<b>3,371</b>	<b>4,362</b>

#### 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 £977 (2020: £967).

# Centre for Civic Dialogue and Development Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	47,481	—	(2,677)	—	44,804

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	39,321	7,875	(227)	512	47,481

##### Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Joseph Rowntree Charitable Trust	29,911	26,085	(40,430)	—	15,566
PIP (International Fund for Ireland)	12,955	47,314	(57,110)	—	3,159
Creating Space Project	8,714	—	—	—	8,714
CFNI - Community Engagement Initiative	6,308	—	—	—	6,308
	<u>57,888</u>	<u>73,399</u>	<u>(97,540)</u>	<u>—</u>	<u>33,747</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Joseph Rowntree Charitable Trust	27,578	56,786	(54,453)	—	29,911
PIP (International Fund for Ireland)	21,786	34,292	(42,611)	(512)	12,955
Creating Space Project	16,147	—	(7,433)	—	8,714
CFNI - Community Engagement Initiative	—	8,100	(1,792)	—	6,308
	<u>65,511</u>	<u>99,178</u>	<u>(106,289)</u>	<u>(512)</u>	<u>57,888</u>

# Centre for Civic Dialogue and Development Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	3,945	3,945
Current assets	44,804	33,173	77,977
Creditors less than 1 year	–	(3,371)	(3,371)
<b>Net assets</b>	<b>44,804</b>	<b>33,747</b>	<b>78,551</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	–	3,034	3,034
Current assets	47,481	59,216	106,697
Creditors less than 1 year	–	(4,362)	(4,362)
<b>Net assets</b>	<b>47,481</b>	<b>57,888</b>	<b>105,369</b>

#### 19. Non adjusting events after the financial period

In the first part of 2020, the global economy has been significantly affected by the Covid-19 pandemic. Restrictions put in place by world leaders & Governments as a result of this virus have significantly impacted many organisations and their ability to carry out their operations. The impact of this virus is being felt worldwide, by both social and financial economies.

The impact of Covid-19 and the measures taken by the UK government are likely to have significant ongoing financial consequences, however, as there continues to be significant uncertainty regarding the pandemic and the best way to manage it, these consequences cannot be reliably predicted.

The duration of the restrictions imposed is currently unknown, as is the Government's exit plan regarding these restrictions. Therefore, there are significant uncertainties in considering the impact of the restrictions on the charity's operations. This situation is being closely monitored by the trustees.

In preparing these financial statements, the going concern basis has been used. The trustees consider this to be an appropriate basis, despite the uncertainties resulting from the Covid-19 pandemic, based on the information available to them at the signing date.

The charity is not in a position at this stage to predict the full severity of the consequences of the Covid-19 pandemic on its future financial performance. However, they are of the opinion there is no material impact on the financial statements for the year ending 31 March 2021.

#### 20. Contingencies

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

# **Centre for Civic Dialogue and Development Ltd**

**Company Limited by Guarantee**

**Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2021**

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## **21. Related parties**

No related parties in the year.