

**AFRICAN AND CARIBBEAN SUPPORT
ORGANISATION NORTHERN IRELAND**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

AFRICAN AND CARIBBEAN SUPPORT ORGANISATION NORTHERN IRELAND

CONTENTS

	Page
Charity information	1
Report of the management committee	2 - 4
Independent auditor's report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 14

AFRICAN AND CARIBBEAN SUPPORT ORGANISATION NORTHERN IRELAND

CHARITY INFORMATION

Management Committee	Dr Livingstone Thompson Simon Barr Lorraine Gatsi-Barnett Lilian Vellem Clover Watts Anurag Deb	Chairperson Treasurer
Business Manager	Omer Osman	
HMRC Charities Reference number	XR75454	
The Charity Commission for Northern Ireland number	NIC105267	
Office	9 Lower Crescent Belfast BT7 1NR	
Independent auditor	Johnston Kennedy DFK Chartered Accountants 10 Pilots View Heron Road Belfast BT3 9LE	
Bankers	AIB (NI) 35 University Road Belfast BT7 1ND	

AFRICAN AND CARIBBEAN SUPPORT ORGANISATION NORTHERN IRELAND

REPORT OF THE MANAGEMENT COMMITTEE FOR THE YEAR ENDED 31 MARCH 2022

The management committee presents their annual report together with the audited financial statements for the year ended 31 March 2022.

Structure, governance and management

Governing document

African and Caribbean Support Organisation Northern Ireland has been granted charitable status by HM Revenue & Customs, under reference XR75454 and is registered with The Charity Commission for Northern Ireland under charity number 105267.

Management Committee

The charity is controlled by the management committee. The committee meets a minimum of six times per year, with additional meetings being held whenever deemed necessary, to oversee the day to day running of the charity. The committee meetings are required to be attended by a minimum of three elected committee members.

Principal activities

The organisation is established to advance education, relieve poverty, protect and promote public health and to promote the benefit of the inhabitants and in particular the communities of African and Caribbean descent living in Northern Ireland. This assistance is primarily aimed at individuals and community groups of African, Mixed Heritage and/or West Indian origin and descent and their dependents (hereinafter called the "beneficiaries") living in Northern Ireland (hereinafter called the "area of benefit").

Help and assistance is provided regardless of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion. This is done by liaising with the statutory authorities, community and voluntary organisations and the beneficiaries in a common effort to advance education and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation with the objective of improving the conditions of life for the said beneficiaries.

In particular the charity aims in the area of benefit to assist individuals:-

- (a) in need, hardship or distress within the Caribbean, African, Mixed Heritage and/or West Indian communities, in particular through advocacy and the provision of advice and support;
- (b) advance education in all matters relating to Caribbean, African, Mixed Heritage and/or West Indian arts, history, traditions, language and culture, thereby promoting good race relations in an effort to foster a sentiment in favour of equality and diversity and thereby endeavouring to eliminate racial discrimination;
- (c) preserve and protect good health, particularly but not exclusively through the provision of forums, projects, seminars and workshops;
- (d) in particular those of Caribbean, African, Mixed Heritage and/or West Indian origin with their education and training who through their social and economic conditions are in need and unable to gain employment. This is achieved by assisting in the provision of facilities, forums, projects, classes and seminars necessary for such training and education so as to enable them to acquire and develop vocational skills;
- (e) advance any other exclusively charitable purpose which the management committee may from time to time decide in accordance with the objectives of the charity.

Achievements and performance

The committee are pleased to report that they have continued to make progress with their aims in the current period of operation.

AFRICAN AND CARIBBEAN SUPPORT ORGANISATION NORTHERN IRELAND

REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Financial review

The financial statements show net incoming resources of £10,175 which have been transferred to reserves. The principal source of income in the year under review is funding income.

Reserves policy

The unrestricted reserves of the charity at 31 March 2022 amounted to £752. The restricted reserves of the charity at 31 March 2022 amounted to £10,424

Our policy is to increase our general reserves to ideal levels by means of accumulating the net annual income surplus.

Management Committee

The following management committee members have held office during the period to 31 March 2022:

Dr Livingstone Thompson (Chairperson)	
Reginald Clarke (Secretary)	(Resigned March 2022)
Simon Barr (Treasurer)	
Michael Gibbs	(Resigned May 2022)
Judit Pina	(Resigned August 2021)
Hussam Ahmed	(Resigned October 2021)
Amelia Aluko	(Resigned August 2021)
Yassin Brunger	(Resigned June 2021)
Lorraine Gatsi-Barnett	
Lilian Vellem	

None of the members of the management committee held a beneficial interest in the assets of the charity.

Each year the retiring office bearing committee members shall be eligible for re-election for up to three consecutive years, thereafter a member shall take a compulsory break of at least one year.

The management committee will have the power to co-opt up to three additional members and also invite staff to attend meetings whenever appropriate but they shall not have the power to vote.

AFRICAN AND CARIBBEAN SUPPORT ORGANISATION NORTHERN IRELAND

REPORT OF THE MANAGEMENT COMMITTEE (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Statement of management committee responsibilities

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

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

A resolution proposing that Johnston Kennedy DFK be reappointed as auditor of the charity will be put to the Annual General Meeting.

Statement of disclosure to auditor

So far as the management committee at the date of approving this report is aware, there is no relevant audit information of which the charity's auditor is unaware. Additionally, the management committee have taken all the necessary steps that they ought to have taken as a management committee in order to make themselves aware of all relevant audit information and to establish that the charity's auditor is aware of that information.

Political and charitable donations

During the year the charity made no political or charitable contributions.

On behalf of the board



Lorraine Gatsi-Barnett
Treasurer

Date: August 14, 2023

AFRICAN AND CARIBBEAN SUPPORT ORGANISATION NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF AFRICAN & CARIBBEAN SUPPORT ORGANISATION NI

Opinion

We have audited the financial statements of African and Caribbean Support Organisation Northern Ireland (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

AFRICAN AND CARIBBEAN SUPPORT ORGANISATION NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF AFRICAN & CARIBBEAN SUPPORT ORGANISATION NI

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

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

Responsibilities of the management committee

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

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(3)(b) of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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Mr Duncan Graham (Senior Statutory Auditor)

for and on behalf of:
Johnston Kennedy DFK, Statutory Auditor
Chartered Accountants
10 Pilots View
Heron Road
Belfast
BT3 9LE

Date:

AFRICAN AND CARIBBEAN SUPPORT ORGANISATION NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021 £
Income and endowments from:					
Income from charitable activities	5	44,271	-	44,271	29,975
Donations		-	1,717	1,717	2,635
Total income and endowments		44,271	1,717	45,988	32,610
Expenditure on:					
Charitable activities	6	35,123	690	35,813	18,592
Total expenditure		35,123	690	35,813	18,592
Net income		9,148	1,027	10,175	14,018
Transfers between funds		830	(830)	-	-
Net movement in funds		9,978	197	10,175	14,018
Reconciliation of funds					
Total funds brought forward		446	555	1,001	(13,017)
Total funds carried forward		10,424	752	11,176	1,001

Incoming resources and resources expended

Majority of incoming resources and resources expended are restricted and have been designated for specific purposes.

Continuing operations

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

Total recognised gains and losses

There are no recognised gains and losses other than those passing through the statement of financial activities.

Historical cost

The results as disclosed in the statement of financial activities and the surplus for the year have been presented on an historical basis.

Comparatives

The comparatives of amounts by fund have been disclosed in notes 3 and 4.

The notes on pages 9 to 14 form part of these financial statements

AFRICAN AND CARIBBEAN SUPPORT ORGANISATION NORTHERN IRELAND

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	9		2,359		2,399
Current assets					
Debtors	10	27,504		12,170	
Cash at bank and in hand		3,294		11,350	
		30,798		23,520	
Creditors: amounts falling due within one year	11	(21,981)		(24,918)	
Net current assets/(liabilities)			8,817		(1,398)
Total assets less current liabilities			11,176		1,001
Represented by:					
Restricted funds	12		10,424		446
Unrestricted funds	12		752		555
Total funds	12		11,176		1,001

The financial statements were approved by the Committee on 03/08/2022 and are signed on its behalf by:


 Dr Livingstone Thompson
 Chairperson


 Lorraine Gatsi-Barnett
 Treasurer

HMRC Charities Reference No. XR75454

Registered with The Charity Commission for Northern Ireland NIC105267

The notes on pages 9 to 14 form part of these financial statements

AFRICAN AND CARIBBEAN SUPPORT ORGANISATION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Principal accounting policies

Charity information

African and Caribbean Support Organisation Northern Ireland is a charity registered in Northern Ireland. The registered office is 9 Lower Crescent, Belfast, BT7 1NR.

1.1 Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Charities Act (Northern Ireland) 2008 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Fund accounting

Restricted and designated funds of the charity are those on which the donor has imposed restrictions or the committee has applied for a particular purpose. The uses of such funds are set out in the financial statements.

The unrestricted reserves are those which the charity may use for its purpose at its discretion in furtherance of the general objectives of the charity, and which have not been designated for any other purpose.

1.4 Incoming resources

The charity's income arose from restricted sources being grant funding and unrestricted resources being membership fees and donations. The grant income has certain restrictions imposed on it and it can only be used for a particular purpose. The unrestricted income can be applied at the discretion of the management committee in furtherance of the organisations charitable objectives.

Income arose wholly in the United Kingdom.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% Reducing balance
Computer equipment	25% Straight line

1.6 Pensions

The charity operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the income and expenditure account in the year they are payable.

AFRICAN AND CARIBBEAN SUPPORT ORGANISATION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Principal accounting policies (Continued)

1.7 Taxation

The charity is a registered charity and is not liable to tax on surpluses generated or investment income derived from activities within the scope of the charitable exemptions.

1.8 Government grants

Revenue grants are credited to incoming resources on the earlier of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred. Grants for the purpose of capital expenditure are credited to restricted incoming resources when receivable, transferred to designated funds on purchase of the asset and then released to general reserves over the related asset's useful life.

2 Net incoming surplus/(deficit)

	2022	2021
	£	£
<u>Net incoming surplus/(deficit) is stated after charging:</u>		
Depreciation of tangible assets	760	943
Auditors' remuneration	1,259	1,211
	1,259	1,211

3 Statement of Financial Activity: Restricted Funds

	2022	2021
	£	£
Income and endowments from:		
Income from charitable activities	44,271	29,975
Total income and endowments	44,271	29,975
Expenditure on:		
Charitable activities	35,123	18,592
Total expenditure	35,123	18,592
Net income	9,148	11,383
Transfers between funds	830	(11,966)
Net movement in funds	9,978	(583)
Reconciliation of funds:		
Total funds brought forward	446	1,029
Total funds carried forward	10,424	446

AFRICAN AND CARIBBEAN SUPPORT ORGANISATION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Statement of Financial Activity: Unrestricted Funds

	2022 £	2021 £
Income and endowments from:		
Donations	1,717	2,635
Total income and endowments	<u>1,717</u>	<u>2,635</u>
Expenditure:		
Total expenditure	690	-
Net income	<u>1,027</u>	<u>2,635</u>
Transfers between funds	(830)	11,966
Net movement in funds	<u>197</u>	<u>14,601</u>
Reconciliation of funds:		
Total funds brought forward	555	(14,046)
Total funds carried forward	<u><u>752</u></u>	<u><u>555</u></u>

5 Charitable activities - Restricted income

	2022 £	2021 £
Joseph Rowntree Charitable Trust	44,271	-
Heritage Fund	-	20,000
TNL Community Fund	-	9,975
	<u>44,271</u>	<u>29,975</u>

6 Expenditure on charitable activities

	2022 Restricted funds £	2022 Unrestricted funds £	2022 Total funds £	2021 Total funds £
Charitable activities	4,787	-	4,787	7,715
Support costs	30,336	690	31,026	10,877
	<u>35,123</u>	<u>690</u>	<u>35,813</u>	<u>18,592</u>

AFRICAN AND CARIBBEAN SUPPORT ORGANISATION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities - Expenses

	2022	2021
	£	£
Workshop costs and venue hire	3,110	4,590
Hospitality at events	150	444
Culture and arts costs for events	1,375	2,413
Event promotion	152	268
	<u>4,787</u>	<u>7,715</u>

8 Charitable activities - Support costs

	2022	2021
	£	£
Wages & salaries	15,911	-
Employer's NI contributions	648	-
Staff pension costs	78	-
Insurance	968	971
Light & heat	2,928	835
Repairs & maintenance	2,252	913
Cleaning	1,937	2,234
Stationery, printing & postage	1,029	1,981
Telephone	1,390	895
Legal & professional fees	1,288	375
Bank charges	417	422
Travelling expenses	95	-
Sundry	66	97
Depreciation	760	943
Independent audit	1,259	1,211
	<u>31,026</u>	<u>10,877</u>

AFRICAN AND CARIBBEAN SUPPORT ORGANISATION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Tangible fixed assets

	Fixtures, fittings & equipment £	Computer equipment £	Total £
Cost			
At 1 April 2021	5,569	6,383	11,952
Additions	720	-	720
At 31 March 2022	<u>6,289</u>	<u>6,383</u>	<u>12,672</u>
Depreciation and impairment			
At 1 April 2021	3,785	5,768	9,553
Depreciation charged in the year	580	180	760
At 31 March 2022	<u>4,365</u>	<u>5,948</u>	<u>10,313</u>
Carrying amount			
At 31 March 2022	<u>1,924</u>	<u>435</u>	<u>2,359</u>
At 31 March 2021	<u>1,784</u>	<u>615</u>	<u>2,399</u>

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	26,374	10,411
Other debtors	1,130	1,130
Prepayments and accrued income	-	629
	<u>27,504</u>	<u>12,170</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	966	1,970
Accruals and deferred income	21,015	22,948
	<u>21,981</u>	<u>24,918</u>

AFRICAN AND CARIBBEAN SUPPORT ORGANISATION NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Statement of movement on reserves

	Restricted reserves £	Unrestricted reserves £	Total reserves £
Balance at 1 April 2021	446	555	1,001
Net incoming resources for the year	9,148	1,027	10,175
Transfer between funds	830	(830)	-
Balance at 31 March 2022	<u>10,424</u>	<u>752</u>	<u>11,176</u>

13 Contingent liabilities

There exists a contingent liability to repay all or part of the funding assistance received in the event that the conditions of offer are not complied with.