

Company registration number: NI036838  
Charity registration number: 102921

# Community Dialogue

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2016



DT Carson & Co.  
Chartered Accountants & Registered Auditors  
51 - 53 Thomas Street  
Ballymena  
Co. Antrim  
BT43 6AZ

## **Community Dialogue**

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**Community Dialogue**  
**Reference and Administrative Details**

<b>Charity name</b>	Community Dialogue
<b>Charity registration number</b>	102921
<b>Company registration number</b>	NI036838
<b>Registered office</b>	Duncairn Centre for Culture and Arts Duncairn Complex Duncairn Avenue Belfast Co. Antrim BT14 6BP
<b>Trustees</b>	Sinead O'Regan Kathy Wolff Mark Chapman Reverend William Shaw Carolyn Moffett Carol Lundy Margaret Kisner Maureen Hetherington Reverend Christopher Hudson Anthony Kirby (resigned 7 May 2015)
<b>Secretary</b>	Kathy Wolff
<b>Bankers</b>	First Trust Bank 11-15 Donegall Square North Belfast Co. Antrim  BT1 5GB
<b>Auditor</b>	DT Carson & Co. 51 - 53 Thomas Street Ballymena Co. Antrim BT43 6AZ

## **Community Dialogue**

### **Trustees' Report**

The trustees present their annual report with the financial statements of the charity for the year ended 31 March 2016. In preparing the financial statements the trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2014.

#### **Principle Activity and business review**

The principal activity of the charity is to progress a dialogue process, developed over the years, to help transform understanding and build trust amongst people who often hold opposing political, social and religious views.

There have been no significant changes in this activity by the charity throughout the year.

The trustees continue to work hard to ensure adequate funding is in place for the foreseeable future.

#### **Statement of trustees' responsibilities**

The trustees (who are also directors of Community Dialogue for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Statement of disclosure to auditors**

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

#### **Auditors**

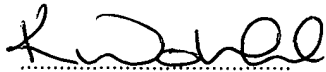
In accordance with the Companies Articles, a resolution proposing that D.T.Carson & Co., be re-appointed as auditors of the charity will be put to the Annual General Meeting.

## **Community Dialogue Trustees' Report**

### **Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 16 November 2016 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Kathy Wolff', written over a dotted line.

Kathy Wolff  
Trustee

## **Independent Auditors' Report to the Trustees of Community Dialogue**

We have audited the financial statements of Community Dialogue for the year ended 31 March 2016, set out on pages 6 to 12. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (Effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

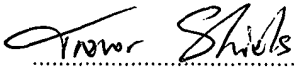
## **Independent Auditors' Report to the Trustees of Community Dialogue**

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### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



Trevor Shields FCA (Senior Statutory Auditor)  
for on behalf of DT Carson & Co.

Chartered Accountants & Registered Auditors

16 November 2016

51 - 53 Thomas Street  
Ballymena  
Co. Antrim  
BT43 6AZ

## Community Dialogue

### Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2016

		Unrestricted Funds	Restricted Funds	Total Funds 2016	Total Funds 2015
	Note	£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generated funds					
Activities for generating funds	2	8,806	90,846	99,652	124,310
Total incoming resources		<u>8,806</u>	<u>90,846</u>	<u>99,652</u>	<u>124,310</u>
<b>Resources expended</b>					
Charitable activities	3	23,006	90,846	113,852	108,328
Total resources expended		<u>23,006</u>	<u>90,846</u>	<u>113,852</u>	<u>108,328</u>
Net movements in funds		(14,200)	0	(14,200)	15,982
<b>Reconciliation of funds</b>					
Total funds brought forward		43,980	0	43,980	27,998
Total funds carried forward		<u>29,780</u>	<u>0</u>	<u>29,780</u>	<u>43,980</u>

The notes on pages 8 to 12 form an integral part of these financial statements.



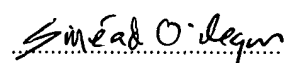
**Community Dialogue (Registration number: NI036838)**

**Balance Sheet as at 31 March 2016**

		2016		2015	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		2,011		2,366
<b>Current assets</b>					
Debtors	9	5,243		4,235	
Cash at bank and in hand		<u>28,517</u>		<u>44,963</u>	
		33,760		49,198	
<b>Creditors: Amounts falling due within one year</b>	10	<u>(5,991)</u>		<u>(7,584)</u>	
<b>Net current assets</b>			<u>27,769</u>		<u>41,614</u>
<b>Net assets</b>			<u>29,780</u>		<u>43,980</u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			0		0
<b>Unrestricted funds</b>					
Unrestricted income funds			<u>29,780</u>		<u>43,980</u>
<b>Total charity funds</b>			<u>29,780</u>		<u>43,980</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Board on 16 November 2016 and signed on its behalf by:



Sinead O'Regan  
Trustee

The notes on pages 8 to 12 form an integral part of these financial statements.

## **Community Dialogue**

### **Notes to the Financial Statements for the Year Ended 31 March 2016**

#### **1 Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2015)', issued in July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for the use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 13.

##### **Incoming resources**

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures, fittings and equipment	15% reducing balance
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##### **Operating leases**

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

## Community Dialogue

### Notes to the Financial Statements for the Year Ended 31 March 2016

..... continued

#### 2 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
<b>Operating activity</b>				
CRC Funding & Development Programme	0	10,810	10,810	9,473
CRC Core Funding	0	48,650	48,650	48,650
Esmee Fairbairn Foundation	0	30,000	30,000	30,000
Belfast City Council	0	0	0	7,341
Lloyds TSB	0	0	0	2,000
Department of Foreign Affairs & Trade - Reconciliation Fund	0	0	0	15,573
Department of Culture, Arts & Leisure	0	0	0	4,999
Armagh City, Banbridge & Craigavon Council	0	546	546	0
Sundry receipts	8,806	840	9,646	6,274
	<u>8,806</u>	<u>90,846</u>	<u>99,652</u>	<u>124,310</u>

#### 3 Total resources expended

	Charitable activity £	Total £
<b>Direct costs</b>		
Employment costs	76,720	76,720
Establishment costs	5,576	5,576
Repairs and maintenance	44	44
Telephone expenses	2,076	2,076
Printing, posting and stationery	316	316
Dialogue Programmes	22,314	22,314
Membership subscriptions	480	480
Sundry expenses	2,144	2,144
Committee expenses	575	575
Travel and subsistence	1,726	1,726
Auditors' remuneration	918	918
Bank charges	608	608
Depreciation of tangible fixed assets	355	355
	<u>113,852</u>	<u>113,852</u>

## Community Dialogue

### Notes to the Financial Statements for the Year Ended 31 March 2016

..... continued

#### 4 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

#### 5 Net (expenditure)/income

Net (expenditure)/income is stated after charging:

	2016		2015	
	£	£	£	£
Auditors' remuneration - audit services		918		900
Depreciation of tangible fixed assets		<u>355</u>		<u>418</u>

#### 6 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2016	2015
	£	£
Wages and salaries	72,035	69,693
Social security	<u>4,578</u>	<u>4,324</u>
	<u>76,613</u>	<u>74,017</u>

#### 7 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

## Community Dialogue

### Notes to the Financial Statements for the Year Ended 31 March 2016

..... continued ,

#### 8 Tangible fixed assets

	Fixtures, fittings and equipment £
<b>Cost</b>	
As at 1 April 2015 and 31 March 2016	<u>15,476</u>
<b>Depreciation</b>	
As at 1 April 2015	13,110
Charge for the year	355
As at 31 March 2016	<u>13,465</u>
<b>Net book value</b>	
As at 31 March 2016	<u>2,011</u>
As at 31 March 2015	<u>2,366</u>

#### 9 Debtors

	2016 £	2015 £
Other debtors	<u>5,243</u>	<u>4,235</u>

#### 10 Creditors: Amounts falling due within one year

	2016 £	2015 £
Bank loans and overdrafts	4,654	1,140
Other creditors	1,337	6,444
	<u>5,991</u>	<u>7,584</u>

#### 11 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

## Community Dialogue

### Notes to the Financial Statements for the Year Ended 31 March 2016

..... continued

#### 12 Related parties

##### Controlling entity

The charity is controlled by the trustees who are all directors of the company.

#### 13 Analysis of funds

	At 1 April 2015	Incoming resources	Resources expended	At 31 March 2016
	£	£	£	£
<b>General Funds</b>				
Unrestricted funds	43,980	8,806	(23,006)	29,780
<b>Restricted Funds</b>				
Restricted funds	0	90,846	(90,846)	0
	<u>43,980</u>	<u>99,652</u>	<u>(113,852)</u>	<u>29,780</u>

#### 14 Net assets by fund

	Unrestricted Funds	Total Funds 2016	Total Funds 2015
	£	£	£
Tangible assets	2,011	2,011	2,366
Current assets	33,760	33,760	49,198
Creditors: Amounts falling due within one year	<u>(5,991)</u>	<u>(5,991)</u>	<u>(7,584)</u>
Net assets	<u>29,780</u>	<u>29,780</u>	<u>43,980</u>