

Company registration number: NI036838

Charity registration number: 102921

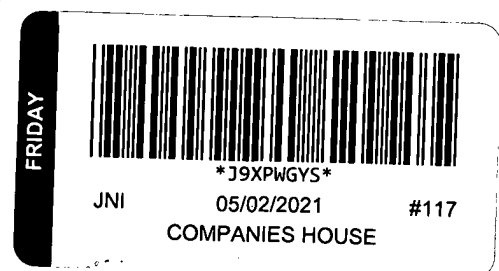
# Community Dialogue

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2020

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>Trustees</b>	Sinead O'Regan Carolyn Moffett Carol Lundy Mark Chapman Reverend William Shaw Margaret Craig Maureen Hetherington Reverend Christopher Hudson Caroline McCord
<b>Secretary</b>	Margaret Craig
<b>Principal Office</b>	Duncairn Centre for Culture and Arts Duncairn Complex Duncairn Avenue Belfast Co. Antrim BT14 6BP
<b>Registered Office</b>	Duncairn Centre for Culture and Arts Duncairn Complex Duncairn Avenue Belfast Co. Antrim BT14 6BP
<b>Company Registration Number</b>	NI036838
<b>Charity Registration Number</b>	102921
<b>Bankers</b>	First Trust Bank 11-15 Donegall Square North Belfast Co. Antrim BT1 5GB
<b>Auditor</b>	DT Carson & Co. Chartered Accountants & Registered Auditors 51 - 53 Thomas Street Ballymena Co. Antrim BT43 6AZ

## Community Dialogue

### Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2020.

#### Objectives and activities

##### *Objects and aims*

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.

##### *Objectives, strategies and activities*

Community Dialogue is a community relations group dedicated to healing the legacy of our conflict and building a peaceful, prosperous, inclusive and socially cohesive future for all our people by:

- Engaging people experiencing community relations conflict in dialogue that builds respect for difference and agreement on contentious issues;
- Providing people experiencing community relations conflict with peace building training, enabling them to engage more effectively in managing conflict and building social cohesion; and
- Producing learning materials promoting and supporting effective social cohesion initiatives.

##### *Public benefit*

The charity is an organisation committed to advance education for the benefit of all the communities and people of Northern Ireland and the Border Counties of the Republic of Ireland through the provision of training, research, seminars and conferences to promote dialogue and in particular, but not exclusively:

- (a) To promote dialogue between people from different backgrounds in order to secure understanding, tolerance, harmony and peace through the provision of facilitated workshops and training;
- (b) To carry out research and publish the useful results thereof;
- (c) To advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

The trustees confirm that they have complied with the requirements of the Charities Act 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

#### Financial review

The trustees can report an overall increase in incoming resources of the charity for the current year of £138,077 (2019 : £132,993), as a result of additional grant income. Total resources expended were up on the previous year at £119,660 (2019 : £109,305), due mainly to an increase in project costs. This resulted in an overall net surplus in funds of £18,417, a reduction on the previous year of £23,688. Total funds of the charity are now £53,548 and are all allocated to unrestricted funds of £22,478 and restricted funds of £31,070.

Going forward, the charity has secure funding in place until July 2021 for all its projects. Applications have also been made to a number of current and potential funders, the outcome of which will not be known until the start of 2021. However, given the level of current cash reserves the trustees are confident that sufficient funds are in place to ensure the continuity of the charity for the next twelve months and beyond.

##### *Policy on reserves*

In calculating the required level of reserves the charity takes into account the risks of income and expenditure being different from that budgeted, planned activity levels and development opportunities arising in the near future. The trustees feel it is beneficial to hold an amount in unrestricted funds to cover running costs for a period of three months to enable the company to continue at its current level of activity and are striving towards this.

## Community Dialogue

### Trustees' Report

#### *Principal funding sources*

Principal funding is received from Porticus and Department of Foreign Affairs & Trade for core activities and development programmes as outlined on page 11 note 3.

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

##### *Nature of governing document*

Community Dialogue is a company limited by guarantee and is also a recognised charity. For the purposes of Charity Law, the directors are also trustees of the company.

#### **Statement of Trustees' Responsibilities**

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

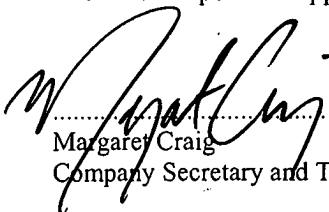
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

#### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 2 December 2020 and signed on its behalf by:

  
Margaret Craig  
Company Secretary and Trustee

## **Community Dialogue**

### **Independent Auditor's Report to the Members of Community Dialogue**

#### **Opinion**

We have audited the financial statements of Community Dialogue (the 'charity') for the year ended 31 March 2020, which comprise the Statement of Financial Activities, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2020 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, 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.

## **Community Dialogue**

### **Independent Auditor's Report to the Members of Community Dialogue**

#### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 3), 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**

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

## Community Dialogue

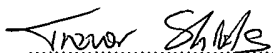
### Independent Auditor's Report to the Members of Community Dialogue

- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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

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

Date : 2 December 2020



## Community Dialogue

### Statement of Financial Activities for the Year Ended 31 March 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Charitable activities	3	6,377	131,700	138,077
Total income		6,377	131,700	138,077
<b>Expenditure on:</b>				
Charitable activities	4	(2,096)	(117,564)	(119,660)
Total expenditure		(2,096)	(117,564)	(119,660)
Net income		4,281	14,136	18,417
Net movement in funds		4,281	14,136	18,417
<b>Reconciliation of funds</b>				
Total funds brought forward		18,197	16,934	35,131
Total funds carried forward	15	22,478	31,070	53,548
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
<b>Income and Endowments from:</b>				
Charitable activities	3	8,280	124,713	132,993
Total income		8,280	124,713	132,993
<b>Expenditure on:</b>				
Charitable activities	4	(1,526)	(107,779)	(109,305)
Total expenditure		(1,526)	(107,779)	(109,305)
Net income		6,754	16,934	23,688
Net movement in funds		6,754	16,934	23,688
<b>Reconciliation of funds</b>				
Total funds brought forward		11,443	-	11,443
Total funds carried forward	15	18,197	16,934	35,131

All of the charity's activities derive from continuing operations during the above period.


The funds breakdown for 2019 is shown in note 15.

## Community Dialogue

**(Registration number: NI036838)**  
**Balance Sheet as at 31 March 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	11	1,513	1,780
<b>Current assets</b>			
Debtors	12	5,099	4,259
Cash at bank and in hand	13	<u>48,084</u>	<u>32,385</u>
		53,183	36,644
<b>Creditors: Amounts falling due within one year</b>	14	<u>(1,148)</u>	<u>(3,293)</u>
<b>Net current assets</b>		<u>52,035</u>	<u>33,351</u>
<b>Net assets</b>		<u>53,548</u>	<u>35,131</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		31,070	16,934
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>22,478</u>	<u>18,197</u>
<b>Total funds</b>	15	<u>53,548</u>	<u>35,131</u>

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 2 December 2020 and signed on their behalf by:

  
 .....  
 Sinead O'Regan  
 Trustee

## **Community Dialogue**

### **Notes to the Financial Statements for the Year Ended 31 March 2020**

#### **1 Charity status**

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

The address of its registered office is:  
Duncairn Centre for Culture and Arts  
Duncairn Complex  
Duncairn Avenue  
Belfast  
Co. Antrim  
BT14 6BP

These financial statements were authorised for issue by the trustees on 2 December 2020.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

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

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

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

Community Dialogue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The financial statements have been prepared on a going concern basis as the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees have considered both the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements, taking into consideration all relevant factors including the Covid 19 pandemic.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

## Community Dialogue

### Notes to the Financial Statements for the Year Ended 31 March 2020

#### **Income**

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.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

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.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures, fittings and equipment	15 % reducing balance

## Community Dialogue

### Notes to the Financial Statements for the Year Ended 31 March 2020

#### Trade debtors

Trade debtors are amounts due from funding bodies and customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at cost less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

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

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

### 3 Income from charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds £	2020 £	2019 £
Porticus	-	60,000	60,000	-
Department of Foreign Affairs & Trade - Reconciliation Fund	-	36,571	36,571	24,439
Antrim & Newtownabbey Council	-	24,616	24,616	4,286
Halifax Foundation	-	5,000	5,000	-
CRC Core Funding	-	-	-	55,827
CRC Funding & Development Programme	-	2,480	2,480	7,939
The Community Foundation for Northern Ireland	-	-	-	2,222
Esmee Fairbairn Foundation	-	-	-	30,000
Sundry receipts	6,377	3,033	9,410	8,280
	<u>6,377</u>	<u>131,700</u>	<u>138,077</u>	<u>132,993</u>

## Community Dialogue

### Notes to the Financial Statements for the Year Ended 31 March 2020

#### 4 Expenditure on charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds £	2020 £	2019 £
Wages and salaries	-	79,030	79,030	78,474
Staff NIC (Employers)	-	4,257	4,257	4,342
Rent	-	5,000	5,000	5,000
Insurance	-	528	528	500
Telephone and fax	-	1,866	1,866	1,815
Website	-	480	480	480
Printing, postage and stationery	-	872	872	83
Dialogue programmes	-	23,701	23,701	15,305
Sundry expenses	355	530	885	348
Travel and subsistence	-	1,300	1,300	1,173
Bank charges	454	-	454	469
Depreciation of fixtures and fittings	267	-	267	314
	<u>1,076</u>	<u>117,564</u>	<u>118,640</u>	<u>108,303</u>

£1,076 (2019 - £524) of the above expenditure was attributable to unrestricted funds and £117,564 (2019 - £107,779) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £1,020 (2019 - £1,002) which relate directly to charitable activities. See note 5 for further details.

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2020 £	2019 £
Audit fees			
Audit of the financial statements	1,020	1,020	1,002
	<u>1,020</u>	<u>1,020</u>	<u>1,002</u>

## Community Dialogue

### Notes to the Financial Statements for the Year Ended 31 March 2020

#### 6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2020 £	2019 £
Audit fees	1,020	1,002
Depreciation of fixed assets	<u>267</u>	<u>314</u>

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
<b>Staff costs during the year were:</b>		
Wages and salaries	79,030	78,474
Social security costs	<u>4,257</u>	<u>4,342</u>
	<u>83,287</u>	<u>82,816</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Administration	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year.

#### 9 Auditors' remuneration

	2020 £	2019 £
Audit of the financial statements	<u>1,020</u>	<u>1,002</u>

#### 10 Taxation

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

## Community Dialogue

### Notes to the Financial Statements for the Year Ended 31 March 2020

#### 11 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2019	16,230	16,230
At 31 March 2020	16,230	16,230
<b>Depreciation</b>		
At 1 April 2019	14,450	14,450
Charge for the year	267	267
At 31 March 2020	14,717	14,717
<b>Net book value</b>		
At 31 March 2020	1,513	1,513
At 31 March 2019	1,780	1,780

#### 12 Debtors

	2020 £	2019 £
Prepayments	374	348
Other debtors	4,725	3,911
	5,099	4,259

#### 13 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	48,084	32,385

#### 14 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	1,148	3,293



## Community Dialogue

### Notes to the Financial Statements for the Year Ended 31 March 2020

#### 15 Funds

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>				
General	18,197	6,377	(2,096)	22,478
<b>Restricted funds</b>	<u>16,934</u>	<u>131,700</u>	<u>(117,564)</u>	<u>31,070</u>
<b>Total funds</b>	<u>35,131</u>	<u>138,077</u>	<u>(119,660)</u>	<u>53,548</u>
	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Balance at 31 March 2019 £
<b>Unrestricted funds</b>				
General	11,443	8,280	(1,526)	18,197
<b>Restricted funds</b>	<u>-</u>	<u>124,713</u>	<u>(107,779)</u>	<u>16,934</u>
<b>Total funds</b>	<u>11,443</u>	<u>132,993</u>	<u>(109,305)</u>	<u>35,131</u>

#### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Tangible fixed assets	1,513	-	1,513
Current assets	22,113	31,070	53,183
Current liabilities	<u>(1,148)</u>	<u>-</u>	<u>(1,148)</u>
Total net assets	<u>22,478</u>	<u>31,070</u>	<u>53,548</u>
	Unrestricted funds	Restricted funds	Total funds at 31 March 2019
	General £	£	£
Tangible fixed assets	1,780	-	1,780
Current assets	19,710	16,934	36,644
Current liabilities	<u>(3,293)</u>	<u>-</u>	<u>(3,293)</u>
Total net assets	<u>18,197</u>	<u>16,934</u>	<u>35,131</u>