

Registered number: NI001792
Charity number: NIC100012

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

TRUSTEES' REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
(A Company Limited by Guarantee)

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NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2017

Trustees	Marie Cavanagh, Chair Peter McBride, Vice Chair Michael Briggs Margaret Baumann (resigned 12 January 2017) Audrey Murray Paul Roberts Dermot McCluskey Colin Devine Charlene Brooks Olwen Lyner Denise Hayward Dawn Shackels (appointed 12 January 2017) Patricia Lewsley-Mooney CBE (appointed 12 January 2017)
Company registered number	NI001792
Charity registered number	NIC100012
Registered office	61 Duncairn Gardens Belfast BT15 2GB
Company secretary	Úna McKernan
Chief executive officer	Seamus McAleavey
Senior management team	Seamus McAleavey, Chief Executive Úna McKernan, Deputy Chief Executive Stephen Gray, Head of Information Management Sandra Bailie, Head of Organisational Development Lisa McElherron, Head of Public Affairs
Independent auditors	GMcG BELFAST Chartered Accountants Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2017

Advisers (continued)

Bankers	First Trust Bank 35 University Road Belfast BT7 1ND
Solicitors	Elliott Duffy Garrett Royston House 34 Upper Queen Street Belfast BT1 6FD
President	Sir Kenneth Branagh

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
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CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2017

The chair presents her statement for the year ended 31 March 2017.

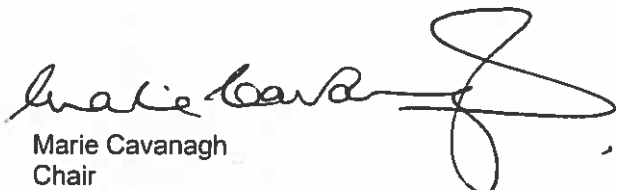
I am pleased to present the Northern Ireland Council for Voluntary Action (NICVA) Trustees' Report for the year ended 31 March 2017, in which you will find a detailed synopsis of our activities for the year and associated financial statements.

The Operational Plan Report covers all the organisation's key Strategic Goals and the activities that went on during the year to achieve positive outcomes. It highlights a huge amount of activity and engagement with member organisations across a very broad range of activity.

NICVA's Executive Committee is again very pleased with the organisation's performance and our increasing emphasis on impact. This is central to all of the organisation's activities, whether improving governance arrangements in the sector, providing information, training or influencing policy development in Northern Ireland; it is all to the public good.

Whilst I commend this report to NICVA members and other stakeholders I would like to take this opportunity to thank everyone that helps make the organisation's work a success. Firstly, the members who actively participate in activities, who complete the surveys and provide the data to shape policy positions and who use NICVA resources to improve their own organisations. To our funders who support our activities in particular our core funder the Department for Communities.

I would also like to thank my fellow board members who all give their time freely, as do all the 30,000 board members of voluntary and community organisations in Northern Ireland. As Trustees they are vital to the good governance of effective organisations. Finally, can I thank the staff of NICVA for all their effort and their achievements again this year, this report is testimony to their work in what are difficult times.



Marie Cavanagh
Chair

Date 06.12.17.

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2017

The Board of Trustees (Executive Committee) present their report and the audited financial statements of the group for the year ended 31 March 2017.

Reference and Administrative Details of the Charity, Trustees and Advisers

The reference and administration details of the Charity are outlined on pages 1 and 2.

Change in Financial Reporting Framework

This is the first set of financial statements prepared by the charity in accordance with accounting standards issued by the Financial Reporting Council, including Reporting by Charities: Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102). The charity transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 April 2015. An explanation of how transition to FRS 102 has affected the reported financial position and financial performance is given in the notes to the Financial Statements.

Our purposes and activities

The Northern Ireland Council for Voluntary Action (NICVA) is the umbrella body for the voluntary and community sector in Northern Ireland with a membership of 1,100 members. NICVA works with and for its members and the wider voluntary and community sector across Northern Ireland. The Charity supports, represents and promotes its membership and the voluntary and community sector and is committed to equality, social justice, embracing diversity and opposing discrimination.

Much of NICVA's focus is on providing support to other organisations to help them achieve their own goals or priorities. NICVA provides support through the provision of an integrated package of information, training and advice including on governance, charity law reform, fundraising, finance, human resources, advocacy and management development. NICVA represents the interests of the sector across all government departments and with all stakeholders making sure the health and well-being of the sector are looked after. In addition, NICVA runs a conference facility for the use of voluntary and community organisations.

NICVA has also established a trading subsidiary to provide back office and ancillary services to enable voluntary and community organisations and small and medium enterprises to operate more efficiently and effectively. The profits will then be gift aided to NICVA to help continue its charitable work.

The trustees have paid due regard to the Charity Commission guidance on public benefit. The trustees are confident that NICVA's aims and objectives are in accordance with the regulations on public benefit.

The objects for which the charity is established are to promote, develop and support the voluntary and community sector and any purpose for the benefit of the community in Northern Ireland and in any other part of the world which are, or hereafter may be deemed by law, to be charitable and in particular:

- a) to act as a representative of the voluntary and community sector in relation to government policies and legislation, and in so doing promote and organise co-operation in the advancement of the above purposes, and to that end bring together in Council or conference representatives of voluntary agencies and statutory authorities engaged in the furtherance of any of the above purposes.
- (b) to promote and improve the efficiency and effectiveness of charities, voluntary and community groups by the provision and management for such organisations of office accommodation, conference, training, information, advice and other facilities, services or support.

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**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017**

Structure, Governance and Management

Governing Document

NICVA is a company limited by guarantee governed by its Memorandum and Articles of Association, dated 1 August 1944 and amended as at 5 September 2001, 20 November 2009, 19 November 2010 and 10 December 2015.

Appointment of Executive Committee

NICVA is governed by an Executive Committee elected by its member organisations on an annual basis through a postal ballot using the single transferable vote system. All NICVA members are invited to nominate to the committee which consists of 12 people elected for a three year period. Elected members, on completion of their three year term, may stand for re-election if they so wish. One third (or the number nearest one third) of the committee so elected must retire at each annual general meeting, those longest in office retiring first. For this financial year, there were four places for Executive Committee members. There were six nominees for election and on completion of the postal vote, four members were duly elected.

Committee Induction and Training

New Executive Committee members undergo induction training to brief them on roles and responsibilities and their legal obligations under charity and company law, the committee and the decision-making processes, the strategic and operational planning processes, the organisational structure and key organisational activities. Executive Committee members are provided with copies of the NICVA Governance Manual which includes the following:

- NICVA Memorandum and Articles of Association
- NICVA Vision Mission & Values
- Role Description for Executive Committee members
- Role Description for Chair of Executive Committee
- Role Description for Vice Chair of Executive Committee
- Role of the Resources Committee
- Chief Executive Job description
- NICVA organisational chart
- NICVA Finance Procedures
- NICVA's Equal Opportunities Policy
- NICVA Complaints Procedure
- NICVA Risk Register

Organisational Structure

The Executive Committee ensures the good governance of the organisation by setting its strategic objectives and policy direction through NICVA's three year strategic plan, and monitoring progress on this through the annual operational planning process. The Committee meets every six weeks and the Resources Sub-Committee which deals with the human and financial resources of the organisation meets on a quarterly basis. The Chief Executive Officer, appointed by the Committee, manages the day to day operations of the organisation. To facilitate effective operations, the Chief Executive Officer has delegated authority for operational matters including the application and monitoring of strategic and operational objectives.

Related Parties

NICVA is an independent organisation and all operations are carried out in accordance with this. By the nature of the objects of the charity, NICVA works closely with its members, representing their interests to government bodies and funders as appropriate. NICVA continues to support its social economy business, Sector Matters Limited, a wholly owned subsidiary of NICVA, which was established in November 2009.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Risk Management

Financial risks are assessed by the organisation through the Resources Committee on a quarterly and annual basis. Core funding is provided by the Department for Communities (DfC) which periodically conducts a Risk Assessment on all funded organisations. NICVA has retained its low risk status demonstrating that robust financial systems and controls are in place. NICVA continues to monitor all procedures associated with risk management.

Pay policy for Senior Staff

The Trustees (Executive Committee) all give their time freely and no Trustee received remuneration in the year.

The organisation has adapted the National Joint Council (NJC) pay scales for its use for many years following an independent job evaluation. The result of the job evaluation was a recommendation of pay points for each grade within the organisation including the Senior Management Team. These pay scales were set on the basis of an external benchmarking exercise against positions with similar job roles and levels of responsibility.

Achievements and Performance

This year marked the first of NICVA's new five year strategic plan which will shape its work into 2021. It reflects the Charity's views on the challenges voluntary, community and social enterprise organisations ('VSCE') are facing and its vision for change. The strategy describes the role NICVA will play in leading and supporting the sector to respond to the challenges and new opportunities as they emerge.

Four strategic goals determine NICVA's programmes of work over the next five years. Each goal is supported by outcomes which specify the changes the Charity wants to see, its priorities for the next five years and how they will be achieved. NICVA's strategy is underpinned by its Vision Mission and Values which drives all that it does.

NICVA is committed to monitoring and measuring its impact by integrating three approaches at all times; application of the WK Kellogg Foundation Logic Model; adoption of Investors in People (IIP); and adherence to the European Quality Foundation Model (EQFM) to ensure that robust monitoring and evaluation processes are in place.

NICVA is an Investor in People Gold standard recipient and was pleased to be awarded IIP Gold in October 2015 for the second time.

To support its quality approach, NICVA has developed a customised Customer Relationship Management Database (CRM), to monitor activities and engagement with key stakeholders.

The following highlights some of the work in support of the delivery of the plan during NICVA's first year of implementation.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

NICVA Operational Plan Report April 2016 - March 2017

Background

This was the first operational plan of the new five year Strategic Plan for 2016-2021. NICVA's new strategy reflects its views on the challenges voluntary, community and social enterprise organisations are facing and describes the role NICVA will play in leading and supporting the sector to respond to the challenges and new opportunities as they emerge.

Goals

NICVA's four strategic goals are supported by a series of outcomes which specifies the changes it wants to see, its priorities for the next five years and how it will achieve them.

Goal 1 NICVA will support the VCSE to be resilient and robust to respond to the challenge of change

In supporting this goal, NICVA held 600 events including conferences, seminars, training sessions and formal meetings with 3,253 participants. NICVA supported the sector with 875 support cases with multiple associated activity. Key highlights include:

- Supporting the sector through the latest implementation of charity law accounting and reporting regulations through two conferences and training via the Association of Independent Examiners.
- Leading the sectoral consultation on proposals for Fundraising Regulation.
- Delivery of new Social Innovation Programme for Building Change Trust.
- Increase in the delivery of Accredited Training and Webinars.

Goal 2 NICVA will support the VCSE in harnessing digital technologies for public good

In supporting this goal, NICVA held 48 events including seminars and formal meeting with 165 participants. Key highlights include:

- Championing the role of Open Data and participating in government initiatives in support of this.
- First charity in NI to obtain the Cyber Essentials Plus certificate as a role model for cyber security.
- Focus on educating sector in partnership with Information Commissioners Office on new General Data Protection Regulations to be implemented in 2018.

Goal 3 NICVA will act as the influential leader on behalf of the VCSE in NI.

In supporting this goal, NICVA held 498 events including conferences, seminars, training sessions and formal meetings with 1,684 participants. Key highlights include:

- Focused engagement on Brexit and its implications via polling members and running events.
- Establishment of Community Development Forum for local councils.
- Launched new State of the Sector and Mapped the Faith sector as part of a new programme funded by DfC.
- 40 Northern Ireland Assembly Questions attributed to the work of the Detail Data/ODI Belfast.

Goal 4 NICVA will be a resilient and robust organisation equipped to respond to the challenge of change.

This goal covers the internal systems which support the delivery of the plan. Key highlights include:

- Management of six grant funded programmes supporting the NICVA plan.
- New funding via DfC for Faith work, and Building Change Trust for Social Innovation.
- Secured contract to deliver East Belfast Community Capacity and Leadership programme.
- Achieved Cyber Essentials Plus Certificate and move of all ICT systems and processes to the cloud.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Summary table of Outputs

Goal	No of events (Conferences, seminars, training sessions, clinics, meetings)	No of support cases	No of participants
VCSE is resilient and robust to respond to the challenge of change	610	875	3253
VCSE is harnessing digital technologies for public good	48		165
NICVA is the influential leader on behalf of the VCSE in Northern Ireland	498	9	1684
Total	1156	884	5102

Summary evaluations	
Total evaluations completed	2182
Excellent	70%
Good	28%
Satisfactory	2%

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Strategic Goal	Strategic Objective	Goal	Outputs	
VCSE is resilient and robust to respond to the challenge of change	Outcome 1.1 NICVA supports the VCSE sector to fulfil its requirements under Charity legislation, company legislation and governance best practice.	The goals include working closely with the Charity Commission NI; providing support and advice to VCSE on governance, charity law and regulations; promoting good governance and developing the skills of trustees.	Formal meetings Seminars Conferences Training sessions Support cases	50 8 2 47 552
No of participants 1065				
<p>Comment</p> <p>The Governance and Charity Advice team has provided advice and support on governance issues including compliance requirements, acting as a helper group on charity registration and applying for consents to the Commission. The team has helped 53 organisations through the charity registration process and a further 25 organisations with queries relating to accounting and reporting regulations. The team delivers tailored training to boards/trustees on request and delivered 43 governance training sessions assisting boards to increase their effectiveness, this included bespoke sessions with Executive Office funded groups and Community Relation Councils funded groups. The team assisted 40 organisations to review their governing documents so that it meets both the requirements of charity law but also reflects their governance practice.</p> <p>The implementation of the new accounting and reporting requirements has increased the regulatory burden on charity trustees and so the team organised two Charity Financial Reporting Conferences in May and November to help trustees understand the new requirements. Furthermore, the team facilitated specialised training delivered by the Association of Charity Independent Examiners (ACIE) on the preparation and independent examination of charity accounts. Changes to company law has led to the updating of our advice note on “Running a Charitable Company” which includes the new requirements for a confirmation statement. A separate advice note on the PSC Register was also produced.</p> <p>The team also act as a critical friend to CCNI, and participated on the expert panel on the Matters of Material Significance guidance. The team continues to promote best practice strategically through providing secretariat to the Developing Governance Group and helping to promote the code of governance and its accompanying resources. The Group held 8 joint seminars with CCNI to promote the Code and the new reporting requirements. They also continue to provide access to resources through the NICVA communication channels.</p> <p>97% of participants who returned evaluations rated the events attended as Good to Excellent.</p>				

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Strategic Goal	Strategic Objective	Goal	Outputs	
VCSE is resilient and robust to respond to the challenge of change	Outcome 1.2 NICVA supports the VCSE sector to collaborate where appropriate.	The goals within this outcome include providing support to VCSE wishing to pursue collaborative working; providing legal assistance in support of the collaborations and to provide opportunities to build connections and to gain skills to develop effective partnerships. This goal also included exploring the feasibility of establishing a NI Co-Design Hub.	Formal meetings Seminars Training Sessions Support cases	35 38 36 7
<p>Comment</p> <p>The main area of work within this outcome centred on the work of the CollaborationNI programme (funded by the Building Change Trust funded). The funding ended in October 17 after a 5 year period. Designed to provide practical support to VCSE wishing to work together or to further progress their collaborative work, the team supported over 20 collaborations during the 6 months. These included VSCE collaborations seeking to influence policy or to develop joint services. A key element of the support included preparing and agreeing legal documents and partnership agreements to underpin the work of those collaborating. Over the year 59 documents were prepared. The programme culminated in an event designed to celebrate the achievements and to influence decision makers. The Executive Committee agreed to fund the project until the end of March 2017 to test the demand for this as a paid for service. Early indications showed the demand for collaboration support (paid or not) was greatly reduced and the service was terminated in March 2017.</p> <p>99% of participants who returned evaluations rated the events attended as Good to Excellent.</p>				

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Strategic Goal	Strategic Objective	Goal	Outputs	
VCSE is resilient and robust to respond to the challenge of change	Outcome 1.3 NICVA provides the VCSE organisations with information and support to diversify their income streams	The goals include promoting and providing information on a range of funding streams, providing training opportunities, developing, maintaining and promoting Grant Tracker and promoting fundraising best practice.	Formal meetings Seminars Training Sessions Support Cases No of participants	56 7 14 101 212
<p>Comment</p> <p>Funding is of key importance for the VCSE in a constantly changing environment. To help support the sector, NICVA's Fundraising Advice Service provides a range of training opportunities including fundraising clinics, and training sessions as well as providing advice and information. As with all areas of work the NICVA communication channels are used widely to promote information on funders and best practice.</p> <p>www.granttracker.org is NICVA's main tool for providing relevant information and advice. NICVA maintains and develops this product which currently holds information on circa 300 funding schemes relevant to Northern Ireland. Funding information from Grant Tracker is promoted regularly through a dedicated section in NICVA's enews and Member's bulletin. There are currently over 200 Grant Tracker subscribers generating approximately £27k of subscription income. During the year a review of the webinars was carried out to increase subscriptions however this was replaced with a short video to show potential subscribers how to work and maximise the effectiveness of Grant Tracker.</p> <p>A major piece of unplanned work during the year was to coordinate the sector's response on the role of Fundraising Regulation including a preferred option for Northern Ireland. In 2015 following the Etherington Review on Fundraising Self-Regulation and its implementation in England and Wales, the Department for Communities (DfC) discussed the issue of Fundraising Regulation in NI with NICVA. NICVA subsequently hosted a conference to examine the views of the sector on Self-Regulation and whether NI should opt to go with either the Scottish option, Regulator for England and Wales or develop its own.</p> <p>Following the initial event and no clear agreement on a preferred option, NICVA took the lead on establishing a NI Fundraising Regulator Working Group to consult in more detail with the sector on how to progress. The CCNI and DfC were observers on the group. The NI Fundraising Regulator Working Group met seven times, with NICVA providing secretariat and support to the group. The group agreed on a further consultation process which included surveying the sector on its views. Following the consultation process the sector made the decision to go with the Regulator for England and Wales and simultaneously to explore the possibility of securing funding to promote best practice and develop fundraising capacity throughout the sector. Throughout this time NICVA liaised with DfC, CCNI and the Regulators in Scotland and England, and regularly communicated with the sector through website articles and social media.</p> <p>97% of participants who returned evaluations rated the events attended as Good to Excellent.</p>				

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Strategic Goal	Strategic Objective	Goal	Outputs	
VCSE is resilient and robust to respond to the challenge of change	Outcome 1.4 NICVA provides the VCSE organisations with advice and information to manage their workforce.	The goals included within this outcome include providing advice to comply with employment and equality legislation and good practice.	Formal meetings Seminars Support cases	18 2 134
Comment			No of participants	78
<p>Over the year HR at NICVA has provided direct advice and guidance on workforce management issues to over 100 organisations and held a series of open training courses on related subjects: Managing Absence, Managing Discipline and Grievance, Managing Staff and Recruitment and Selection.</p> <p>NICVA continues to provide support to the sector on compliance associated with Automatic Pension Enrolment. This includes the signposting service to Moore Stephens as well as running an annual update event with them and dealing with ongoing queries.</p> <p>NICVA has also been working with the Education Authority (EA) to support youth groups experiencing changes to payroll and employment conditions and co facilitated many sessions with EA, provided follow up support to groups and established a payroll service on their behalf with Moore Stephens Financial Services.</p> <p>97% of participants who returned evaluations rated the events attended as Good to Excellent.</p>				

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Strategic Goal	Strategic Objective	Goal	Outputs	
VCSE is resilient and robust to respond to the challenge of change	Outcome 1.5 NICVA keeps stakeholders informed of key issues and best practice through its communication channels.	The goals include providing information on key issues, events policy papers via the NICVA websites, nicva.org, communityni.org, the weekly enews, monthly members bulletin, ScopeNI, Assembly Insider, social media, press releases and providing an advice service to NICVA members.	Support cases 25 e-news to 2,477 subscribers 12 NICVA Member Bulletin to 5,413 Subscribers 18 Assembly Insiders to 750 subscribers 47 SCOPE issues to 799 plus subscribers and 4,269 Twitter Followers	46
<p>Comment</p> <p>Four external press releases were issued relating to the launch of State of the Sector; Northern Ireland Political developments and NI budget; the launch of NICVA Charitable Giving survey and Brexit with widespread media coverage with each.</p> <p>www.nicva.org 8,805 twitter followers, 692 - 811 average visits/day, 295,431 visits, 217,372 unique visits, 607,129 page views</p> <p>www.communityni.org 8,008 twitter followers, 2,364 – 2,409 average visits/day, 950,851 visits, 385,107 unique visits, 5,778,246 page views.</p>				

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TRUSTEES' REPORT (continued)
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Strategic Goal	Strategic Objective	Goal	Outputs	
VCSE is resilient and robust to respond to the challenge of change	Outcome 1.6 NICVA provides the VCSE organisations with the appropriate skills to achieve its outcomes and respond to new opportunities.	The goals include identifying the skills required by VCSE to respond to new opportunities; developing and delivering an annual training calendar including accredited training; tailored training on request and providing online training opportunities and sharing best practice.	Formal meetings Conferences Training sessions Accredited courses Seminar Support cases No of participants	96 4 139 12 10 6 1431
<p>Comment</p> <p>To help inform work in this area NICVA conducted a Skills Survey which identified Strategic Planning, Developing a Fundraising Strategy, Preparing to Tender, Governance and Communication Skills as those most in need. Furthermore five additional surveys were completed to assess future needs of participants who had availed of the NICVA services.</p> <p>Over the year NICVA provided a range of courses and seminars to meet the needs identified in the survey. During the year, we also introduced webinars to provide the sector with easy access to training needed. Our accredited calendar was also designed based on the Skills Survey findings.</p> <p>NICVA's highly successful accredited training calendar continued to perform well. We offered a range of ILM and TQUK accredited courses; 2 TQUK Level 3 Award in Education and Training, 1 TQUK Level 3 Assessors Qualification, 2 ILM Level 5 Diploma in Leadership and Management, 1 ILM Level 3 Certificate in Coaching and Mentoring, 1 ILM Level 5 Certificate in Coaching and Mentoring, 3 ILM Level 3 Award in Management of Volunteers and 1 ILM Level 5 Award in Management of Volunteers. The accredited courses were delivered through the NICVA training calendar, funded programmes and on request from organisations within the sector.</p> <p>Recognising a gap in the market and aiming to prepare the sector for new opportunities, the NICVA team developed a new course CGLI Level 3 Award Health Trainers and delivered it to the groups funded under the BIG Reaching Out Connecting Older People Programme. A further six new courses were developed with the aim of preparing for new opportunities; a customer care course and TQUK Level 2 certificate in equality and diversity course; a marketing course for Antrim Borough Council and TQUK Level 1 Award in Mental Health Awareness as part of its delivery preparation with Belfast HSCT Recovery College. These courses are in addition to the Association of Charity Independent Examiners (ACIE) courses run for the first time in NI referenced above to support groups comply with the new accounting regulations.</p> <p>During the year NICVA secured funding from the Building Change Trust to deliver 7 Social Innovation workshops as part of their Social Innovation NI programme. An application was requested by the DfC for NICVA and RCN to deliver the Faith strand of RISP due to the closure of the Churches Community Workers Alliance (CCWA). This was awarded in July and following a mapping exercise of the Faith Based groups, a survey to establish skill development needs, a programme of support was planned. Bespoke sessions were held with the faith based groups, one of the most popular sessions being "An Introduction to Social Media".</p>				

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TRUSTEES' REPORT (continued)
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Comment (continued)

The demand for NICVA bespoke sessions continues to be high with over 20 sessions delivered to a range of organisations. Under NICVA's BIG Reaching Out Connecting Older People support contract, the NICVA team delivered sustainability sessions to help groups prepare for their BIG funding ending. Sessions were held with 17 groups.

Much work has been undertaken to provide online opportunities for the sector. Webinars were introduced as a new way for the NICVA members to develop skills. This is a free, members only service and include topics such as Impact Practice; Strategic and Operational Planning; Project Planning; Conflict Management and Time Management. NICVA continues to hold online inductions for its accredited courses ILM and TQUK.

The NICVA Alumni series was developed during the year to create a network of ILM participants, providing opportunities to share best practice among participants. The first Leaders Alumni event was held in September with 40 participants.

Over the year NICVA's Training and Bespoke session generated circa £114k. Over 99% of participants on the accredited courses and bespoke sessions rated the training as Good to Excellent and 100% of participants on the NICVA training calendar courses rated the training as good to excellent.

Strategic Goal	Strategic Objective	Goal	Outputs	
VCSE is resilient and robust to respond to the challenge of change	Outcome 1.7 NICVA supports VCSE organisations to embed impact practice.	The goals included within this outcome include promoting impact practice through NICVA communications channels and relevant events, providing direct impact practice and research support to VSCE and exploring the feasibility of creating a NI Policy Impact Hub.	Formal meetings	13
			Training Sessions	5
			No of participants	47

Comment

NICVA was funded by Building Change Trust to promote and provide impact practice support to the sector. As well as delivering bespoke sessions and masterclasses NICVA has been promoting impact practice through articles on the website and through the delivery of its fundraising sessions and the ILM Leadership and Management courses.

The research team at NICVA provides support to groups within the sector through a series called "Research on the road" and during the year the team delivered a session to groups funded under the BIG Reaching Out Connecting Older People programme.

NICVA had hoped to explore the feasibility of creating an Impact Hub for the sector, this work was funding dependent and did not materialise within the year.

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TRUSTEES' REPORT (continued)
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Strategic Goal	Strategic Objective	Goal	Outputs	
VCSE is resilient and robust to respond to the challenge of change	Outcome 1.8 NICVA facilitates VCSE organisations to use data to evidence need and spot trends.	The goals include creating a sector research bank, establishing a research practitioners' Forum, developing the VCSE research capacity, promoting and developing www.data.nicva.org and ODI Belfast.	Formal Meeting Training Sessions Support cases No of participants	15 3 29 64
<p>Comment</p> <p>Over the year the NICVA research staff have supported 17 organisations with their research capability, providing direct support to them. NICVA encourages the use of open data and promotes this as part of our ongoing work. NICVA research team make datasets available through www.data.nicva.org. By the end of the year there were 127 data sets available over 20 subject areas. There have been 38,782 page views, 10,045 users and 8,140 dataset downloads over the year.</p> <p><i>In place of research practitioners' forum</i> NICVA developed working relationships with key organisations such as Science Shop, ADRC and ARC. NICVA sat on the Science Shop Judging Panel in Jan 17 and attended the Science Shop Awards Ceremony in March 17. NICVA's Detail Data team worked with ARC to publish their data on www.nicva.org. In Feb 17 NICVA also held a joint session with ARC and ADRC entitled "Data Workshop on Carers".</p> <p>Within this outcome an area of work included the promotion and development of the Open Data Institute Belfast (ODI Belfast) with NICVA as the only node in Ireland. Several training sessions have been held with NICVA and the Detail Data project which are reported on in Outcome 3.2. ODI Belfast and Detail Data have also engaged with the Administrative Data Research Centre (QUB and UU) to help with their engagement with the community and voluntary sector. The Detail Data team have also been in regular contact with the NI Statistics and Research Agency (NISRA) in support of their information sessions for community and voluntary attendees. One session was held entitled "A Focus on the new 11 councils"</p> <p>As part of the Detail Data project, 13 Data Champions were recruited to encourage open data within their own organisations as well as beyond their organisations. To support these data champions, we provided training on "practical leadership in open data" in November 2016.</p> <p>During this year NICVA had planned to create a Sector Research Bank to complement the data store. The online infrastructure has been developed and the data content will be developed from April 2017 onwards. Over this year resources were allocated to work on State of the Sector online facilities as well as the research work undertaken as part of the new faith contract as noted under Outcome 1.6.</p>				

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Strategic Goal	Strategic Objective	Goal	Outputs	
VCSE is harnessing digital technologies for public good	Outcome 2.1 NICVA establishes cross sectoral relationships with private/tech, public and VCSE to encourage digital social innovation for public good.	The goals included within this outcome are NICVA representation at key tech and digital events, establishing a cross sector Digital Forum and exploring the possibility of establishing CommunityAPI.	Formal meetings	23
<p>Comment</p> <p>The speed of change within digital technologies and the need for the sector to embrace them is of vital importance and relies on NICVA to network with key players in the digital environment. NICVA is represented on key committees including the Open Data Strategy Advisory Panel and Open Data NI Steering Group and the Digital Catapult Advisory Panel.</p> <p>The Open Data Strategy Advisory Panel is a team within the Dept of Finance set up to roll out the open data strategy across NI. Recognising NICVA's expertise in the field, based on its experience gained in delivering it two open data projects Detail Data and ODI Belfast, the Dept invited NICVA to sit on the panel. Digital Catapult is a UK wide initiative. NI is funded by NI Assembly whereas the other regions are funded by the UK government. The Digital Catapult Centre Northern Ireland is part of Catalyst Inc at the Innovation Centre. The Centre focuses on helping organisations work smarter, more efficiently and ultimately become more productive by realising and implementing innovative digital technologies, key areas include data and cyber security. NICVA's ODI Belfast team were invited by the Department for the Economy to join based on their expertise and knowledge.</p> <p>ODI Belfast presented at the Digital DNA – Tech for Good event; at the Hack the Hub hackathon; at the Belfast Big Data Breakout event; at GovCampConnect; at CCEA's tech team hackathon; at the ODI Annual Summit in London; at Refugee & Asylum Seekers Forum at NI Equality Commission, and at the Agenda NI digital conference. These events attracted participants from across the sectors. Linked with these engagements ODI Belfast engaged with and lobbied senior government officials, MLA's, the All-Party Group and Council officials. ODI Belfast also participated in the first Smart Belfast workshop to help with the development of the Smart Belfast Framework and were members of the marking panel for the first Open Data Northern Ireland Challenge.</p> <p>Projects that the ODI have been involved with over the year included ElectionsNI (http://electionsni.org) which ran during the 2016 and 2017 Assembly Elections, gaining 11,436 and 38,983 visits respectively (2,514 and 8,731 users) during the 5 days around each election. This was an interactive real-time election resource which was used by the public and politicians. Analytics show that ODI Belfast's social media following increased by over 100% in 3 days. The team also developed a Constituency Boundary Review Explorer, which allowed users to find out more about the changes that could affect them under the review of parliamentary boundaries using data (https://nicva.github.io/boundary-review/).</p> <p>The ODI Belfast and Detail Data team were involved with a range of other projects that enabled data to be readily available for analysis. These included the WaitingTimesPlus (http://waitingtimesplus.surge.sh) project (in beta stage), a resource developed for people using emergency departments to find out current average waiting times. Another project examined the patterns of prescribing in Northern Ireland, and what it could mean for cost savings and better healthcare (http://data.nicva.org/article/patterns-prescribing-generic-switching).</p>				

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Comment (continued)

As part of our membership of the Open Government Network, ODI Belfast was part of the civic society delegation that negotiated Northern Ireland's first Open Government Commitments (<https://www.finance-ni.gov.uk/news/o-muilleoir-open-government-key-commitment>), which form part of the UK Open Government National Action Plan.

We have also started to establish links with the private sector in discussing open data, for example with local companies PropertyPal, Analytics Engines and Kainos. ODI Belfast presented the ElectionsNI project at a data meetup event (run by Analytics Engines) that had many attendees from the tech industry.

NICVA have also become part of the Cyber Security Information Sharing Partnership, (the [CiSP initiative](#)) which is a government and industry partnership which includes a secure virtual 'collaboration environment' where partners can exchange information on threats and vulnerabilities in real time. NICVA are encouraging the sector to join and become part of the cyber-crime awareness community.

Over the year 40 Northern Ireland Assembly Questions can be attributed to the work of the Detail Data/ODI Belfast.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Strategic Goal	Strategic Objective	Goal	Outputs	
VCSE is harnessing digital technologies for public good	Outcome 2.2 NICVA provides information and support to improve VCSE organisations digital capability.	The goals included within this outcome are providing information related to digital innovation and best practice, providing sessions on digital tech and services and exploring the development of benchmarking framework.	Formal meetings	7
<p>Comment</p> <p>The external digital environment is ever changing. Over the past year the focus has been on cyber security, much media attention on global hacks and the pending 2018 General Data Protection Regulations (GDPR). In the interest of ensuring NICVA is prepared for the digital future, there has been a re-focus on developing and strengthening NICVA's cyber security.</p> <p>This has involved intensive staff resource and financial investment. A key area of work has been ensuring that NICVA has the appropriate infrastructure, policies and procedures in place. It has involved transforming how NICVA works and migrating all services to the cloud. NICVA is the first charity in Northern Ireland to achieve Cyber Essentials Plus certification. Cyber Essentials is a government backed scheme devised to help all small and medium sized companies and organisations reach a good level of cyber security hygiene, to aid the UK in becoming a more secure country.</p> <p>With a re-focus on developing NICVA's internal capacity, NICVA has been developing the skills, knowledge and the relationships to provide current information and support to improve VCSE digital capability moving forward.</p> <p>Developing a good working relationship with the Information Commission Office (ICO) has been key. The Data Friday Series is the outworking of this relationship. The strength of it being that ICO UK Chief Executive plans to participate in forth coming events and the ICO, based on the success of the Belfast model with NICVA, decided to replicate the model across the UK with key organisations.</p> <p>The initial plan had been to explore the development of a benchmarking framework, while very initial discussions were held with NICVA's sister councils, due to the digital developments worldwide and a re-focus on NICVA's digital capacity and security as mentioned above, this area of work will be addressed in the future.</p>				

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Strategic Goal	Strategic Objective	Goal	Outputs	
VCSE is harnessing digital technologies for public good	Outcome 2.3 NICVA provides support and information to VCSE organisations on digital governance.	The goals include promoting the Cyber Essentials Framework, delivering Seminars on Data Protection (in partnership with ICO) and exploring the development of a business continuity and data governance planning toolkit.	Seminars	8
			Formal Meetings	10
			Participants	165
<p>Comment</p> <p>The principal focus of this work has been in the delivery of seminars and training sessions to enable sector organisations to develop their knowledge about digital innovation and prepare for the pending 2018 General Data Protection Regulations (GDPR).</p> <p>NICVA in partnership with the Information Commission's Office (ICO) ran a series of events called the "Data Friday "series. Seminars held included Data Protection and the Digital Age, Anonymisation Explained, Data Protection EU Reform, Data Protection Reform: Practically speaking about GDPR, Information Governance and Privacy Impact Assessments and Using Donor Information Fairly.</p> <p>During the year NICVA promoted the use of the Cyber Essentials Framework. Cyber Essentials is a government backed scheme devised to help all small and medium sized companies and organisations reach a good level of cyber security hygiene, to aid the UK to becoming a more secure country. NICVA promoted it through online articles and hosting a Cyber Security: Risk management and protecting your reputation seminar in September 2016. In the promotion of the seminars NICVA was able to promote the Framework in an interview with Belfast89 Radio.</p> <p>While NICVA promoted the Framework, internally it worked towards achieving accreditation as referred to above in Outcome 2.2, with more detail in Outcome 4.2. In becoming the first Northern Ireland charity to achieve accreditation, NICVA can not only promote the scheme but provide practical support and advice to groups within the sector.</p>				

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Strategic Goal	Strategic Objective	Goal	Outputs	
NICVA is the influential leader on behalf of the VSCE in Northern Ireland.	Outcome 3.1 NICVA is a strong advocate for the contribution of the VCSE sector to public in NI.	The goals include providing support to the Joint Forum, engaging with MLAs on the VCSE role; representing the VCSE on relevant committees and working groups; engaging with local councils to promote NICVA and VSCE.	Formal meetings Seminars Training Sessions Support cases Participants	245 2 5 1 229
<p>Comment</p> <p>NICVA provides secretariat to the Joint Government Voluntary Sector forum and facilitates the recruitment of new VCSE Joint Forum panel members, and contributed to the review of the Joint Forum and process for reviewing the Concordat.</p> <p>Prior to the collapse of the NI Assembly, staff compiled and distributed a newsletter for all MLAs and met with MLAs and senior officials from all Departments to increase their understanding of the sector.</p> <p>NICVA in its advocacy role represents the sector on a range of committees and working groups. This includes Interreg Programme Management Committee (including Interreg Appeals Panel), Open Data Strategy Advisory Panel, DEL HE Strategy Implementation Committee, NISRA Census Advisory Group, FALLNI, Impact Forum, BCT Social Innovation Learning Group, Multiple Deprivation Measures Advisory Panel, DfC Community Cohesion Group, PEACE Monitoring Committee and Ards & North Down Community Planning Partnership meeting.</p> <p>NICVA continues to represent the sector at key strategic events or in public debates. Over the year key issues included the May 2016 and February 2017 elections, Brexit and the new Programme for Government.</p> <p>On Brexit, NICVA engaged with Robin Walker Department for the EU, with the NI Finance Minister as well as hosting a roundtable discussion with Secretary of State James Brokenshire in December 2016. Prior to the EU Referendum, NICVA hosted an event enabling a discussion for and against Britain leaving the EU. Polling organisation Lucid Talk also took part, did some polling of the audience and explained the wider uses of polls for the referenda. This was positively received by the participants.</p> <p>In preparation for the May 2016 elections, NICVA hosted a Husting event and NICVA's CEO took part in the BBC Leader's Debate Reaction Programme on Radio Ulster. Within the year NICVA attended the House of Lords Public Evidence Session for Committee to consider issues related to sustaining the sector and challenges of charity governance. We also hosted a roundtable event with the Bank of England.</p> <p>NICVA continues to engage widely with local councils including providing representation on many Community Planning Partnerships, participation by NICVA at NILGA meetings, supporting the development of the Newry and Mourne Community Planning Stakeholder Forum as well as delivering a range of training sessions for community organisations in council areas.</p> <p>NICVA established a forum of Community Development Managers from the Councils to engage with them on issues impacting on the sector as well as informing councils of current NICVA/sectoral initiatives relevant to groups in their areas. The first meeting was attended by 25 Managers from 10 council areas and excellent feedback was given about the future benefits of the forum.</p> <p>96% of participants who returned evaluations rated the events attended as Good to Excellent.</p>				

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Strategic Goal	Strategic Objective	Goal	Outputs	
NICVA is the influential leader on behalf of the VSCE in Northern Ireland.	Outcome 3.2 NICVA supports VCSE organisations to generate solutions to social, economic and environmental problems.	The goals include facilitating the Departmental Monitoring Groups, research including State of the Sector and providing opportunities for the sector to engage in a range of policy debates.	Conference Formal meetings Seminar Training Sessions Support cases Participants	8 79 18 4 6 1076
<p>Comment</p> <p>Published for the first time as an online resource, the NICVA State of the Sector series was formally launched in September 2016. The new format provides users with access to the raw data as well as giving researchers the opportunity to easily navigate across the different research sectors. Importantly, it will enable the NICVA team to update State of the Sector on a rolling basis. With the launch of the State of the Sector the team has presented the findings to the Joint Forum, All Party Group for Voluntary and Community Sector, Charity Retail Association, Sports Volunteering Event run by Ulster Rugby, GAA and IFA, to Department for Communities staff and to the NICVA Executive. Since its launch there has been 6,139 page views on the website</p> <p>Other research during the year includes the “Viewfinder” surveys, which focuses on issues facing the sector. This year it included topics such as awareness of Open Data; skill development needs within the sector and views about the impact of Brexit on the sector. Findings were used to inform NICVA’s work and policy engagement. Other major pieces of research work include the 2016 Individual Giving Survey and NICVA Funding Watch Survey. The Funding Watch Survey assessed the sector’s current statutory funding situation and likely impact of funding uncertainty or funding cuts. The findings have been used to inform meetings with politicians and senior government officials to address the funding crisis following the collapse of the NI Executive.</p> <p>Faith based community development work is also funded by the Department for Communities (DfC) under the Regional Infrastructure Support Programme. With the collapse of the Churches Community Worker’s Alliance (who supported these group within the programme), DfC approached NICVA to undertake this work on an interim basis (in partnership with the Rural Community Network).</p> <p>As part of this work NICVA undertook a mapping of Faith Based groups to understand clearly the size and shape of the sector. A database of over 3,000 organisations was created followed by a survey to determine the skills needs of the sector. This resulted in the development of a workplan to support these groups in the future. Some of the training has been referred to under Outcome 1.6 above.</p> <p>The NICVA Centre for Economic Empowerment (CEE) project ended during the year. In its last year, it commissioned four pieces of research, two of which were launched; Public Procurement Practice in Northern Ireland and Economic Inequality and Distributional Analysis. The remaining two commissions will be launched late 2017. Over the course of the programme 16 economic reports were commissioned and published.</p>				

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Comment (continued)

A key NICVA focus is to provide the sector with opportunities to engage through policy debate. The policy team through NICVA's BIG funded programme "Impact of Alcohol" supported the NI Alcohol and Drugs Alliance (NIADA) to develop its lobby and campaigning capacity. NIADA is a group of voluntary and community sector organisations that provide support to those affected by alcohol and drug misuse, and their families. A key piece of work was the development of a policy for the May 2016 Assembly elections. Support was also provided to the Carers Coalitions and the Family Courts Coalition through NICVA's Detail Data programme funded through BIG.

The team also held several policy hacks to enable sector discussion on key policy areas including hate crime, community confidence and capacity, victims and witness and poverty. Examples of other events held to enable discussion include the Lord Justice Gillen's review of Civil and Family Justice seminar, a roundtable discussion with the BIG CEO and the Chancellor Autumn Statement Breakfast briefing. Over the year several Departmental Monitoring meetings were held, however given the changing political environment in 2016/2017 a decision was taken towards the end of the year to review their functionality as to how best to take forward from April 17 onwards.

NICVA's *SCOPE NI*, continues to provide opportunities for the sector to engage and to be informed in policy debate. Statistical analysis of the online magazine is provided in Outcome 1.5. As referred to above over the year 40 Northern Ireland Assembly Questions can be attributed to the work of the Detail Data/ODI Belfast.

100% of participants who returned evaluations rated the events attended as Good to Excellent.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Strategic Goal	Strategic Objective	Goal	Outputs	
NICVA is the influential leader on behalf of the VSCE in Northern Ireland.	Outcome 3.3 NICVA supports VCSE organisation to influence public policy decision making.	The goals include NICVA's policy campaigning role, engaging with political parties and political representatives, providing VCSE with access to senior politicians and government officials.	Conference Formal meetings Seminars Support cases Participants	1 126 10 2 379
<p>Comment</p> <p>Each year NICVA undertakes policy campaigns as issues of relevance to the sector emerge. These are linked to the consultations referred to under Outcome 3.2 above. Key campaigns related to Brexit and the Programme for Government. There were multiple meetings held as well as a Brexit seminar in November 2016 – What Happens Now? A Chance to hear directly from UK Government.</p> <p>Over the year NICVA responded to four key consultations: DOJ funding model consultation response; TEO Programme for Government consultation; DOH Response to Expert Review Panel Inquiry into Adult Social Care (January 2017) [Coordinated response from 10 organisations working together collaboratively] and the DOF Rates Rethink consultation response.</p> <p>NICVA also consulted with the sector on its preferred Fundraising Regulation model. NICVA established and provided secretariat to the NI Fundraising Regulation working group who met regularly throughout the year and undertook a sectoral survey to establish the views and preferred choices of the sector for fundraising regulation in NI. The background to the establishment of this work is detailed in Outcome 1.3.</p> <p>While the level of engagement with MLAs and political parties planned for was impacted by the collapse of the NI Assembly, NICVA's CEO throughout the year over the range of outcome held 100 plus meetings with key political and government representatives and attended or hosted a range of events facilitate the sector influence policy in NI.</p> <p>The events hosted by NICVA and its CEO provided opportunities for the sector to engage with senior politicians and government officials. For example, seminars were hosted with each government department on the Programme for Government, the ministers and permanent secretary, finance lead and other senior officials from each department attended and discussed with participants.</p> <p>Over the year NICVA CEO has been in regular contact with each Departmental Minister, Permanent Secretary and senior officials. Over the year NICVA CEO has also met with then Taoiseach Enda Kenny, Northern Ireland Officer officials, North South Secretariat, Joint British/Irish Secretariat, Historic Royal Palaces and the Social Partners (CBA, ICTU and UFU).</p> <p>100% of participants who returned evaluations rated the events attended as Good to Excellent.</p>				

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Strategic Goal	Strategic Objective	Goal
<p>NICVA is resilient and robust to respond to the challenge of change</p>	<p>Outcome 4.1 NICVA will continue to seek opportunities to diversify our funding mix.</p>	<p>The goals include identifying funding opportunities for NICVA, managing and monitoring NICVA grants and contracts and developing Sector Matters.</p>
<p>Comment</p> <p>During 2016/2017, NICVA delivered work under six grant funded programmes; RISP and Faith funded by Department for Communities (DfC), CEE funded by Atlantic Philanthropies, Inspiring Impact and Social Innovation funded by Building Change Trust, and Detail Data funded by BIG. NICVA also delivered on three contracts; Reaching Out Connecting Older People Development and Support contract, the Impact of Alcohol Support contract (both contracted by the BIG Lottery Fund) and CollaborationNI Phase II contracted by the Building Change Trust (BCT).</p> <p>Four of these programmes, CollaborationNI, Impact of Alcohol, Social Innovation and Detail Data were delivered in partnership with other organisations. The NICVA programmes were monitored and evaluated and monitoring returns and financial claims were made on time as required by the funders. All contractual requirements were met.</p> <p>Faith based community development work is also funded by the Department for Communities (DfC) under the Regional Infrastructure Support Programme. With the collapse of the Churches Community Worker's Alliance (who supported these groups within the programme), DfC approached NICVA to undertake this work on an interim basis (in partnership with the Rural Community Network) and additional funds were secured to deliver this work.</p> <p>NICVA submitted interim successful funding applications to DfC for the Faith and Generic Regional Infrastructure Support Programmes for 2017/2018 pending the outcome of the DfC review of RISP which was postponed during the year.</p> <p>NICVA also secured funding from BCT to deliver a Social Innovation Programme (circa £19k) for the year. NICVA as lead partner, (in partnership with TIDES, Youth Action and Interaction Institute for Social Change) won a major contract for the delivery of a capacity building programme in East Belfast funded as part of the Strategic Investment Fund from the Executive Office.</p> <p>NICVA's internal services and operational and strategic planning processes support all NICVA's work. NICVA continues to support the work of Sector Matters, its social enterprise, which delivers direct HR and book keeping services to the sector.</p>		

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TRUSTEES' REPORT (continued)
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Strategic Goal	Strategic Objective	Goal
<p>NICVA is resilient and robust to respond to the challenge of change</p>	<p>Outcome 4.2 NICVA will support and develop a flexible workforce in response to ongoing changes in the demands on our services.</p>	<p>The goals include providing staff development opportunities and implementing the NICVA HR strategy including commitment to Investors in People ('IiP').</p>
<p>Comment</p> <p>NICVA remains committed to maintaining the IiP gold standard through its HR strategy and in 2016 implemented a more streamlined appraisal system, aligned to individual goals within the NICVA plan on CRM and feedback was sought from staff and managers on the new system which will hopefully be continued in 2017/18.</p> <p>NICVA is committed to providing staff development opportunities. During the year NICVA through financial support and paid time off enabled staff to undertake a range of courses including ILM Leadership and Management programmes; Politics Plus Women in Public Life 2016 Programme; Ulster University course, Association of Charity Independent Examiners courses and Common Purpose course.</p> <p>Other development opportunities facilitated through paid time off included participation in open free programmes such as Legal Island Annual Review of Employment Law, Equality Commission Northern Ireland courses; employing migrant workers, expecting equality, LGBT equality event, SAGE payment webinar, Information Commissions Office training; General Data Protection Register and Data Protection and Cyber Security training.</p> <p>There were seven new appointments over the year including two Research Interns from QUB who worked on mapping the faith based organisations as noted above. Margaret Thompson retired after 38 years of service to NICVA. Sadly, this year Cathy Breslin, a long-term member of staff died in service.</p>		

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Strategic Goal	Strategic Objective	Goal
<p>NICVA is resilient and robust to respond to the challenge of change</p>	<p>Outcome 4.3 NICVA follows best practice in governance</p>	<p>The goals include support for NICVA team meetings including Executive and Resources Committee, ensuring appropriate financial and ICT systems and compliance with Company and Charity regulations.</p>
<p>Comment</p> <p>Regular meetings of the NICVA Executive Committee, NICVA Resources, Senior Management team meetings, Project Management and Operational Planning meetings have all been held. Quarterly management accounts and annual audited accounts have been produced. NICVA has complied with company and charity regulations, Annual returns have been made to Companies House and the CCNI. The NICVA AGM and Executive elections were held and Executive Committee members appointed.</p> <p>NICVA's ICT team develop, maintain and support the systems required for NICVA's work to be completed. As referred to above in Outcome 2, NICVA ICT has focussed on developing NICVA's ICT infrastructure to develop and strengthen its ability to be cyber secure and to be positioned to comply with Data Protection and any implications arising out of the pending 2018 General Data Protection Regulations (GDPR). This has been resource intensive involving upgrading NICVA's customer relationship database and moving all NICVA's ICT systems and processes to the Cloud.</p> <p>A key area of work has been working towards ensuring secure infrastructure and data. NICVA is the first charity in Northern Ireland to achieve Cyber Essentials Plus certification. Cyber Essentials is a government backed scheme devised to help all small and medium sized companies and organisations reach a good level of cyber security hygiene, to aid the UK to becoming a more secure country.</p>		

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

Financial Review

The results are set out in detail on pages 33 to 66. The group returned a net increase in funds for the year of £832,249 (2016 - net decrease in funds of £19,975), of which £954,963 related to a net increase in unrestricted funds and £122,714 related to a net decrease in restricted funds.

The net increase in unrestricted funds includes exceptional movement in pension provision of £880,396 (2016 - £106,552).

At 31 March 2017, the total funds of the group amounted to £1,622,699 (2016 - £790,450) comprising restricted funds of £1,138,385 (2016 - £1,261,099) and unrestricted funds of £484,314 (2016 - a deficit of £470,649). The unrestricted funds at the year end are after accounting for a pension provision of £586,433 (2016 - £1,527,131). Further details of pension provisions are provided in note 27.

NICVA receives a core grant from the Department for Communities which contributes to the delivery of its core work as described in the strategic plan. Furthermore, NICVA delivers contracts on behalf of other funders such as Big Lottery Fund and the Building Change Trust which also support the delivery of NICVA'S Mission, Vision and Values. NICVA generates earned income from a range of sources including conference facilities and training courses which also contribute to the delivery of the core business.

Reserves Policy

Unrestricted funds are considered to be essential to provide sufficient funds to cover any unforeseen costs which may arise and fulfil the legal obligations of the Charity in the event that current levels of income are not maintained.

The reserves policy has been designed in order to recognise NICVA's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed should equate to 12 months total resources expended. The aim is to provide sufficient funds to cover any unforeseen costs which may arise, recognise the volatile grant environment as well as allowing for the payment of any liabilities which would arise should the Charity cease to operate. Any call upon the use of reserves will be at the approval of the Executive Committee which will examine the rationale for doing so and agree an amount where appropriate.

At 31 March 2017, the level of "free reserves", excluding fixed assets and designated funds was £569,982 (2016 - £534,359) which equates to over 4 months' expenditure.

Plans for Future Periods

The new five year Strategic Plan for 2016-2021 commenced in April 2016 and will continue for a further four years. An annual operational plan was agreed for April 2017 - March 2018 and work priorities will be reviewed periodically.

The review of funding by the Department for Communities was not concluded during the year as expected and a further one year extension to the programme was given.

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Funds held as Custodian Trustee on Behalf of Others

NICVA administers the Cheques for Charity scheme whereby they receive, claim gift aid and hold monies on behalf of donors and disburse according to their instructions.

Details of these restricted funds are included within notes 23 and 29 to the accounts.

Conduit Funding

NICVA is responsible for receiving and distributing funds on behalf of the Department for Communities. £232,179 (2016 - £166,041) was received and distributed during the year and no balance was held in relation to these monies at 31 March 2017.

Trustees' Responsibilities Statement

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

Company law requires the directors to prepare group financial statements for each financial year which give a true and fair view of the state of affairs of the group and parent charitable company and of the incoming resources and application of resources, including the income and expenditure, of the group for that period. In preparing these financial statements, the directors are required to:

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

The directors are responsible for keeping proper accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the group's and charitable company's financial position 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.

Small Companies Exemption

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2017

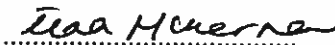
Statement of Disclosure of Information to Auditor

In so far as the Trustees, who held office at the date of approval of the financial statements, are aware:

- there is no relevant audit information of which the group's auditor is unaware; and
- the Trustees have taken all steps that 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.

Registered office:
61 Duncairn Gardens
Belfast
BT15 2GB

By order of the Executive Committee


.....
ÚNA MCKERNAN
COMPANY SECRETARY

Approved by the directors on ...6/12/17

Charity No: NIC100012

Registered in Northern Ireland
No: NI001792

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

We have audited the financial statements of Northern Ireland Council for Voluntary Action for the year ended 31 March 2017 set out on pages 33 to 66. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 audit 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 opinion 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 charity 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 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 group's and the parent charity'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.



INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 March 2017 and of the group's 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.

OPINION ON OTHER MATTER 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 those financial statements and such reports have 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 group and the parent charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's 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:

- the parent charity has not kept adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charity 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; or
- the Trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Group Strategic Report.


Mr Jackie Smith FCA (Senior Statutory Auditor)

for and on behalf of

GMcG BELFAST

Chartered Accountants
Statutory Auditor

Alfred House
19 Alfred Street
Belfast
BT2 8EQ
6 December 2017

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2017

	Note	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
INCOME FROM:					
Donations and legacies	3	608,222	135,377	743,599	746,439
Charitable activities	6	704,933	124,862	829,795	873,726
Other trading activities		64,745	-	64,745	74,684
Investments	4	13,014	-	13,014	4,557
Exceptional movement in pension provision	5	880,396	-	880,396	106,552
TOTAL INCOME		2,271,310	260,239	2,531,549	1,805,958
EXPENDITURE ON:					
Raising funds	7	61,031	-	61,031	105,165
Charitable activities	8,9	1,255,316	382,953	1,638,269	1,728,846
TOTAL EXPENDITURE	13	1,316,347	382,953	1,699,300	1,834,011
NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS					
Net gains on investments		954,963	(122,714)	832,249	(28,053)
		-	-	-	8,078
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES					
		954,963	(122,714)	832,249	(19,975)
NET MOVEMENT IN FUNDS					
		954,963	(122,714)	832,249	(19,975)
RECONCILIATION OF FUNDS:					
Total funds brought forward		(470,649)	1,261,099	790,450	810,425
TOTAL FUNDS CARRIED FORWARD		484,314	1,138,385	1,622,699	790,450

The notes on pages 38 to 66 form part of these financial statements.

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

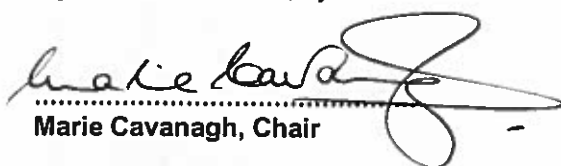
(A Company Limited by Guarantee)

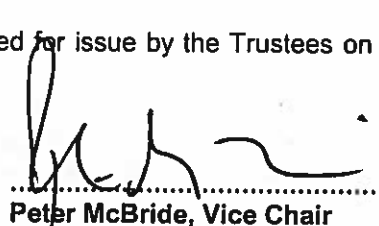
REGISTERED NUMBER: NI001792

**CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2017**

	Note	2017		2016	
		£	£	£	£
FIXED ASSETS					
Tangible assets	16		1,378,827		1,427,795
CURRENT ASSETS					
Debtors	18	153,233		361,495	
Cash at bank and in hand		3,953,604		2,786,469	
		<u>4,106,837</u>		<u>3,147,964</u>	
CREDITORS: amounts falling due within one year	19	<u>(3,265,540)</u>		<u>(2,242,524)</u>	
NET CURRENT ASSETS			841,297		905,440
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,220,124</u>		<u>2,333,235</u>
CREDITORS: amounts falling due after more than one year	20		<u>(10,992)</u>		<u>(15,654)</u>
NET ASSETS EXCLUDING PENSION SCHEME LIABILITIES			2,209,132		2,317,581
Defined benefit pension scheme liability	27		<u>(586,433)</u>		<u>(1,527,131)</u>
NET ASSETS INCLUDING PENSION SCHEME LIABILITIES			<u>1,622,699</u>		<u>790,450</u>
CHARITY FUNDS					
Restricted funds	21		1,138,385		1,261,099
Unrestricted funds:	21				
Unrestricted funds excluding pension liability		1,070,747		1,056,482	
Pension reserve		<u>(586,433)</u>		<u>(1,527,131)</u>	
Total unrestricted funds			<u>484,314</u>		<u>(470,649)</u>
TOTAL FUNDS			<u>1,622,699</u>		<u>790,450</u>

The financial statements were approved and authorised for issue by the Trustees on 06/12/17 and signed on their behalf, by:


Marie Cavanagh, Chair


Peter McBride, Vice Chair

The notes on pages 38 to 66 form part of these financial statements.

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

(A Company Limited by Guarantee)

REGISTERED NUMBER: NI001792

CHARITY BALANCE SHEET

AS AT 31 MARCH 2017

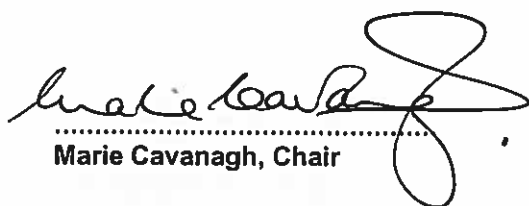
	Note	2017		2016	
		£	£	£	£
FIXED ASSETS					
Tangible assets	16		1,378,827		1,427,773
Investments	17		1		1
			<u>1,378,828</u>		<u>1,427,774</u>
CURRENT ASSETS					
Debtors	18	153,861		358,896	
Cash at bank and in hand		3,937,331		2,774,264	
		<u>4,091,192</u>		<u>3,133,160</u>	
CREDITORS: amounts falling due within one year	19	<u>(3,254,821)</u>		<u>(2,227,376)</u>	
NET CURRENT ASSETS			<u>836,371</u>		<u>905,784</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,215,199</u>		<u>2,333,558</u>
CREDITORS: amounts falling due after more than one year	20		<u>(10,992)</u>		<u>(15,654)</u>
NET ASSETS EXCLUDING PENSION SCHEME LIABILITIES			<u>2,204,207</u>		<u>2,317,904</u>
Defined benefit pension scheme liability	27		<u>(586,433)</u>		<u>(1,527,131)</u>
NET ASSETS INCLUDING PENSION SCHEME LIABILITIES			<u><u>1,617,774</u></u>		<u><u>790,773</u></u>

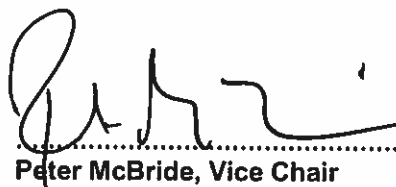
NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
(A Company Limited by Guarantee)

CHARITY BALANCE SHEET (continued)
AS AT 31 MARCH 2017

	Note	£	2017 £	£	2016 £
CHARITY FUNDS					
Restricted funds	21		1,138,385		1,261,099
Unrestricted funds:	21				
Unrestricted funds excluding pension liability		1,065,822		1,056,805	
Pension reserve		(586,433)		(1,527,131)	
Total unrestricted funds			<u>479,389</u>	<u>(470,326)</u>	
TOTAL FUNDS			<u><u>1,617,774</u></u>	<u><u>790,773</u></u>	

The financial statements were approved and authorised for issue by the Trustees on *06/12/17* and signed on their behalf, by:


 Marie Cavanagh, Chair


 Peter McBride, Vice Chair

The notes on pages 38 to 66 form part of these financial statements.

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2017

	Note	2017 £	2016 £
Cash flows from operating activities			
Net cash provided by operating activities	24	1,221,553	665,819
Cash flows from investing activities:			
Dividends, interest and rents from investments		13,014	4,557
Purchase of tangible fixed assets		(2,468)	(7,044)
Proceeds from sale of investments		-	395,194
Pension deficit payments		(60,302)	(60,342)
Net cash (used in)/provided by investing activities		<u>(49,756)</u>	<u>332,365</u>
Cash flows from financing activities:			
Repayments of borrowings		(4,662)	(4,599)
Net cash used in financing activities		<u>(4,662)</u>	<u>(4,599)</u>
Change in cash and cash equivalents in the year		1,167,135	993,585
Cash and cash equivalents brought forward		2,786,469	1,792,884
Cash and cash equivalents carried forward	25	<u><u>3,953,604</u></u>	<u><u>2,786,469</u></u>

The notes on pages 38 to 66 form part of these financial statements.

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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) and the Companies Act 2006.

Northern Ireland Council for Voluntary Action 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.

The Statement of Financial Activities (SOFA) and Balance Sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the charity alone as permitted by section 408 of the Companies Act 2006.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

These financial statements are the first financial statements of Northern Ireland Council for Voluntary Action prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102) and the Charities SORP 2015 (SORP 2015). The financial statements of Northern Ireland Council for Voluntary Action for the year ended 31 March 2016 were prepared in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

Some of the FRS 102 recognition, measurement, presentation and disclosure requirements and accounting policy choices differ from previous UK GAAP. Consequently, the Trustees have amended certain accounting policies to comply with FRS 102 and SORP 2015.

The group transitioned from previously extant Irish and UK GAAP to FRS 102 as at 1 April 2015 and reconciliations to previous UK GAAP for the comparative figures are included in note 2.

1.3 Company status

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to fifty pence per member of the charity.

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES (continued)

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.5 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Where funding is received and subsequently distributed to other organisations in accordance with the donor's instructions it is treated as conduit funding and, therefore, is not recognised in the Statement of Financial Activities.

Trading income represents net sales to customers and excludes Value Added Tax. Trading income is recognised upon provision of the service to the customer.

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES (continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.7 Basis of consolidation

The financial statements consolidate the accounts of Northern Ireland Council for Voluntary Action and all of its subsidiary undertakings ('subsidiaries').

The charity has taken advantage of the exemption contained within 408 of the Companies Act 2006 not to present its own Income and Expenditure Account.

The income and expenditure account for the year dealt with in the accounts of the charity was net income of £827,000 (2016 - net expenditure of £13,108).

1.8 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Land & buildings	-	2% straight line
Motor vehicles	-	25% reducing balance
Office equipment	-	15% reducing balance
Computer equipment	-	33.33% straight line

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES (continued)

1.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

1.10 Leasing and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the charity. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of Financial Activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.11 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

1.12 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.13 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.14 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES (continued)

1.15 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.16 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.17 Pensions

In prior years the charity contributed to a multi-employer defined benefit pension scheme, NICPS, and the charity is committed to making payments of £2,384 per month to make good prior year deficits. This Scheme closed on 31 March 2009.

A provision is recognised for the contributions payable that arose from the agreement with NICPS to fund the prior year deficits.

NICVA operates a Qualifying Workplace Pension Scheme provided by Legal And General. Staff are auto enrolled to the scheme at the statutory minimum contribution rates. The NICVA executive have offered an opportunity for employees to increase their contributions to a higher tier whereby if an employee contributes 5% the employer will also contribute 5%. Contributions to this Scheme by the charity have therefore been accounted for by charging costs as payments accrue.

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES (continued)

1.18 Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Fixed Assets - The annual depreciation charge on fixed assets depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful lives is included in the accounting policies.

Debtors - Short term debtors are measured at transaction price, less any impairment. Impairment of such debtors involves some estimation uncertainty.

Defined Benefit Pension Scheme Liability - The actuarial valuations are based on certain assumptions as detailed in Note 27.

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

2. FIRST TIME ADOPTION OF FRS 102

It is the first year that the charity has presented its financial statements under SORP 2015 and FRS 102. The following disclosures are required in the year of transition. The last financial statements prepared under previous UK GAAP were for the year ended 31 March 2016 and the date of transition to FRS 102 and SORP 2015 was therefore 1 April 2015. As a consequence of adopting FRS 102 and SORP 2015, a number of accounting policies have changed to comply with those standards.

Reconciliations and descriptions of the effect of the transition to FRS 102 and SORP 2015 on total funds and net income/(expenditure) for the comparative period reported under previous UK GAAP and SORP 2005 are given below.

RECONCILIATION OF TOTAL FUNDS	Notes	1 April 2015	31 March 2016
		£	£
Total funds under previous UK GAAP		2,504,450	2,317,581
Pension provision	1	(1,694,025)	(1,527,131)
Total funds reported under FRS 102		<u>810,425</u>	<u>790,450</u>

Reconciliation of net (expenditure)	Notes	31 March 2016
		£
Net (expenditure) previously reported under UK GAAP		(186,869)
Movement in pension provision	2	106,552
Deficit contributions paid	3	60,342
		-
Net movement in funds reported under FRS 102		<u>(19,975)</u>

Explanation of changes to previously reported funds and net income/expenditure:

- 1 Under FRS 102, where an entity participates in a multi-employer plan, and the entity had entered into an agreement with the multi-employer plan that determines how the entity will fund a deficit, the entity shall recognise a liability for the contributions payable that arise from the agreement and the resulting expense in the Statement of Financial Activities. This has resulted in the charity recognising a liability for the pension deficit of £1,694,025 on transition to FRS 102 at 1 April 2015, and a liability of £1,527,131 at 31 March 2016.
- 2 The movement in the pension provision in the year has resulted in an amount of £106,552 being credited to the Statement of Financial Activities in the year ended 31 March 2016.
- 3 Under UK GAAP deficit contributions were charged to the Statement of Financial Activities. Under FRS 102, deficit contributions are allocated against the pension liability. This resulted in a decrease in expenditure of £60,342 in the year ended 31 March 2016.

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Donations	893	-	893	3,011
Department for Communities - Core Activities	607,329	-	607,329	629,652
Cheques for Charity	-	135,377	135,377	113,776
	<u>608,222</u>	<u>135,377</u>	<u>743,599</u>	<u>746,439</u>
<i>Total 2016</i>	<u>632,663</u>	<u>113,776</u>	<u>746,439</u>	

4. INVESTMENT INCOME

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Bank interest	13,014	-	13,014	4,557
	<u>13,014</u>	<u>-</u>	<u>13,014</u>	<u>4,557</u>
<i>Total 2016</i>	<u>4,554</u>	<u>3</u>	<u>4,557</u>	

5. EXCEPTIONAL MOVEMENT IN PENSION PROVISION

	2017 £	2016 £
Expected return on pension scheme assets	1,000,043	13,024
Interest on pension scheme liabilities	(50,639)	(45,903)
Changes in pension scheme assumptions	(69,008)	139,431
	<u>880,396</u>	<u>106,552</u>

Further information in relation to the pension provision is provided in note 27.

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

6. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
Charitable activity	704,933	124,862	829,795	873,726
<i>Total 2016</i>	<u>788,366</u>	<u>85,360</u>	<u>873,726</u>	

Detailed incoming resources from charitable activities

	2017 £	2016 £
Grants received		
Big Lottery - Detail Data Grant	79,316	76,679
Inspiring Impact Grant	-	2,960
Halifax Foundation for Northern Ireland	-	5,721
Faith Grant	41,046	-
Other income		
Big Lottery Fund	139,534	162,484
Collaboration NI - BCT Income	88,099	199,879
BCT contracts	26,770	-
Training	114,421	121,117
Queen's University Belfast	4,500	-
Membership subscriptions	75,313	78,909
Resource services	85,127	83,790
Room hire	74,773	49,646
Sponsorship	-	200
Management charge	38,250	37,000
Earned research income	500	-
Contributions for administration		
Charities Aid Foundation (via NCVO)	57,091	50,784
Cheques for Charity	5,055	4,557
	<u>829,795</u>	<u>873,726</u>

The Board considers the Charity to have one main charitable activity, being the alleviation of disadvantage amongst communities, families and individuals through the provision of information, advice, training and development services to community and voluntary groups in Northern Ireland.

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7. ANALYSIS OF EXPENDITURE ON RAISING FUNDS

	2017	2016
	£	£
Promotional expenditure	1,535	1,614
Administration expenses	24,203	25,067
Staff salaries	33,165	70,047
Staff national insurance	451	5,159
Staff pension costs	1,655	3,176
Depreciation	22	102
	<u>61,031</u>	<u>105,165</u>

In the current year, of the total expenditure on raising funds, £61,031 was to unrestricted funds and £NIL was to restricted funds. In 2016, £104,715 was to unrestricted funds and £450 was to restricted funds.

8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2017	2017	2017	2016
	£	£	£	£
Charitable activity	1,249,585	381,603	1,631,188	1,722,031
	<u>1,249,585</u>	<u>381,603</u>	<u>1,631,188</u>	<u>1,722,031</u>
<i>Total 2016</i>	<u>1,324,722</u>	<u>397,309</u>	<u>1,722,031</u>	

9. GOVERNANCE COSTS

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2017	2017	2017	2016
	£	£	£	£
Auditor's remuneration	5,550	1,350	6,900	6,660
Legal fees	181	-	181	155
	<u>5,731</u>	<u>1,350</u>	<u>7,081</u>	<u>6,815</u>

In 2016, of the total expenditure, £5,783 was expenditure from unrestricted funds and £1,032 was expenditure from restricted funds.

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10. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2017 £	Support costs 2017 £	Total 2017 £	Total 2016 £
Charitable activity	1,333,415	297,773	1,631,188	1,722,031
<i>Total 2016</i>	<u>1,425,066</u>	<u>296,965</u>	<u>1,722,031</u>	

11. DIRECT COSTS

	Charitable activity £	Total 2017 £	Total 2016 £
Recruitment	1,179	1,179	724
Travel and subsistence	14,338	14,338	15,725
Reference books and publications	3,901	3,901	4,268
Research costs	47,149	47,149	48,480
Consultancy	22,268	22,268	22,503
Training course expenses	89,586	89,586	133,305
Seminars and conferences	51,745	51,745	36,582
Printing and stationery	22,473	22,473	16,449
Telephone and postage	18,926	18,926	19,603
Cheques for Charity	127,377	127,377	163,547
Affiliation fees	567	567	3,172
Pension deficit	14,049	14,049	13,640
Wages and salaries	795,143	795,143	816,227
National insurance	88,366	88,366	92,121
Pension cost	33,766	33,766	32,742
Depreciation	2,582	2,582	5,978
	<u>1,333,415</u>	<u>1,333,415</u>	<u>1,425,066</u>
<i>At 31 March 2016</i>	<u>1,425,066</u>	<u>1,425,066</u>	

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12. SUPPORT COSTS

	Charitable activity	Total 2017	Total 2016
	£	£	£
Printing and stationery	4,736	4,736	2,824
Telephone and postage	5,179	5,179	3,070
Rent, insurance and service charges	28,389	28,389	28,686
Cleaning, heat and light	31,961	31,961	33,242
Repairs and maintenance	11,140	11,140	8,878
Equipment rental	5,944	5,944	3,982
General expenses	4,096	4,096	3,481
Bank charges	1,702	1,702	1,369
Hire purchase interest	1,117	1,117	1,189
Bad Debt Write Off	2,370	2,370	2,999
Loss on disposal of fixed assets	307	307	3,439
Wages and salaries	152,307	152,307	154,448
Depreciation	48,525	48,525	49,358
	<u>297,773</u>	<u>297,773</u>	<u>296,965</u>
<i>At 31 March 2016</i>	<u>296,965</u>	<u>296,965</u>	

13. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs	Depreciation	Other costs	Total	Total
	2017	2017	2017	2017	2016
	£	£	£	£	£
Expenditure on raising voluntary income	-	-	1,535	1,535	1,614
Expenditure on fundraising trading	35,271	22	24,204	59,497	103,551
Costs of generating funds	<u>35,271</u>	<u>22</u>	<u>25,739</u>	<u>61,032</u>	<u>105,165</u>
Charitable activity	1,069,582	51,107	510,499	1,631,188	1,722,031
Expenditure on governance	-	-	7,081	7,081	6,815
	<u>1,104,853</u>	<u>51,129</u>	<u>543,319</u>	<u>1,699,301</u>	<u>1,834,011</u>
<i>Total 2016</i>	<u>1,173,920</u>	<u>55,438</u>	<u>604,653</u>	<u>1,834,011</u>	

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14. NET (EXPENDITURE) / INCOME

This is stated after charging:

	2017	2016
	£	£
Depreciation of tangible fixed assets:		
- owned by the charitable group	46,619	51,674
- held under finance leases	4,510	3,765
Auditors' remuneration	6,900	6,660
Auditors' remuneration of subsidiary	1,850	1,750
	<u> </u>	<u> </u>

During the current and prior year, no Trustees received any remuneration or benefits in kind.
 2 Trustees received reimbursement of expenses amounting to £614 in the current year, (2016 - 1
 Trustee - £473).

15. STAFF COSTS

Staff costs were as follows:

	2017	2016
	£	£
Wages and salaries	980,615	1,040,722
Social security costs	88,817	97,280
Other pension costs	35,421	35,918
	<u> </u>	<u> </u>
	<u>1,104,853</u>	<u>1,173,920</u>

The average number of persons employed by the charity during the year was as follows:

	2017	2016
	No.	No.
	37	39

The number of higher paid employees was:

	2017	2016
	No.	No.
In the band £70,001 - £80,000	1	1

Total remuneration payable to key management personnel during the year was £233,260 (2016 -
 £237,483).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

16. TANGIBLE FIXED ASSETS

Group	Land & buildings £	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost					
At 1 April 2016	1,937,410	23,034	207,601	171,084	2,339,129
Additions	-	-	1,250	1,218	2,468
Disposals	-	-	(1,116)	(9,934)	(11,050)
At 31 March 2017	<u>1,937,410</u>	<u>23,034</u>	<u>207,735</u>	<u>162,368</u>	<u>2,330,547</u>
Depreciation					
At 1 April 2016	578,348	3,765	162,690	166,531	911,334
Charge for the year	37,407	4,510	6,630	2,582	51,129
On disposals	-	-	(809)	(9,934)	(10,743)
At 31 March 2017	<u>615,755</u>	<u>8,275</u>	<u>168,511</u>	<u>159,179</u>	<u>951,720</u>
Net book value					
At 31 March 2017	<u>1,321,655</u>	<u>14,759</u>	<u>39,224</u>	<u>3,189</u>	<u>1,378,827</u>
At 31 March 2016	<u>1,359,062</u>	<u>19,269</u>	<u>44,911</u>	<u>4,553</u>	<u>1,427,795</u>

The net book value of assets held under finance leases or hire purchase contracts, included above, are as follows:

Group	2017 £	2016 £
Motor vehicles	<u>14,759</u>	<u>19,269</u>

Included in land and buildings is land at a cost of £67,051 (2016 - £67,051) which is not depreciated.

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NOTES TO THE FINANCIAL STATEMENTS
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16 TANGIBLE FIXED ASSETS (continued)

Charity	Land & buildings £	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost					
At 1 April 2016	1,937,410	23,034	207,363	170,750	2,338,557
Additions	-	-	1,250	1,218	2,468
Disposals	-	-	(1,116)	(9,934)	(11,050)
At 31 March 2017	1,937,410	23,034	207,497	162,034	2,329,975
Depreciation					
At 1 April 2016	578,348	3,765	162,474	166,197	910,784
Charge for the year	37,407	4,510	6,608	2,582	51,107
On disposals	-	-	(809)	(9,934)	(10,743)
At 31 March 2017	615,755	8,275	168,273	158,845	951,148
Net book value					
At 31 March 2017	1,321,655	14,759	39,224	3,189	1,378,827
At 31 March 2016	1,359,062	19,269	44,889	4,553	1,427,773

The net book value of assets held under finance leases or hire purchase contracts, included above, are as follows:

Charity	2017 £	2016 £
Motor vehicles	14,759	19,269

Included in land and buildings is land at a cost of £67,051 (2016 - £67,051) which is not depreciated.

17. FIXED ASSET INVESTMENTS

Charity	Shares in group undertakings £
Market value	
At 1 April 2016 and 31 March 2017	1

Charity investments at market value comprise:

	2017 £	2016 £
Group	1	1

All the fixed asset investments are held in the UK.

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
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18. DEBTORS

	Group		Charity	
	2017	2016	2017	2016
	£	£	£	£
Trade debtors	108,330	288,506	90,958	267,907
Amounts owed by group undertakings	-	-	18,000	18,000
Prepayments and accrued income	44,903	72,989	44,903	72,989
	<u>153,233</u>	<u>361,495</u>	<u>153,861</u>	<u>358,896</u>

19. CREDITORS: Amounts falling due within one year

	Group		Charity	
	2017	2016	2017	2016
	£	£	£	£
Funding payable	1,997,670	2,063,860	1,997,670	2,063,860
Net obligations under finance leases and hire purchase contracts	4,661	4,661	4,661	4,661
Trade creditors	25,216	49,841	24,429	49,383
Other taxation and social security	31,472	31,917	23,291	24,503
Accruals and deferred income	1,206,521	92,245	1,204,770	84,969
	<u>3,265,540</u>	<u>2,242,524</u>	<u>3,254,821</u>	<u>2,227,376</u>

Deferred income

	Group	Charity
	£	£
Deferred income 1 April 2016	47,975	47,975
Resources deferred during the year	1,176,547	1,176,547
Amounts released from previous years	(47,975)	(47,975)
	<u>1,176,547</u>	<u>1,176,547</u>

The deferred income arises in respect of income being received in the year which relates to a future accounting period and in respect of income received in the year where conditions for recognition have not been satisfied. The income will be released to the Statement of Financial Activities in the period to which it relates.

Net obligations under finance leases and hire purchase contracts are secured on the assets acquired.

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NOTES TO THE FINANCIAL STATEMENTS
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20. CREDITORS: Amounts falling due after more than one year

	<u>Group</u>		<u>Charity</u>	
	2017	2016	2017	2016
	£	£	£	£
Net obligations under finance leases and hire purchase contracts	10,992	15,654	10,992	15,654

Obligations under finance leases and hire purchase contracts, included above, are payable as follows:

	<u>Group</u>		<u>Charity</u>	
	2017	2016	2017	2016
	£	£	£	£
Between one and five years	10,992	15,654	10,992	15,654

Net obligations under finance leases and hire purchase contracts are secured on the assets acquired.

NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION
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NOTES TO THE FINANCIAL STATEMENTS
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21. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2017 £
Designated funds					
Designated Premises Reserve	181,167	-	(4,233)	-	176,934
General funds					
General Funds	875,315	1,390,914	(1,312,114)	(60,302)	893,813
Pension Reserve	(1,527,131)	880,396	-	60,302	(586,433)
	(651,816)	2,271,310	(1,312,114)	-	307,380
Total Unrestricted funds	(470,649)	2,271,310	(1,316,347)	-	484,314
Restricted funds					
Atlantic Philanthropies (Property)	317,400	-	(9,200)	-	308,200
Belfast Regeneration Office (Property)	236,302	-	(6,849)	-	229,453
Big Lottery (Property)	364,320	-	(10,560)	-	353,760
DSD Capital Grants	22,141	-	(707)	-	21,434
CFC Client Funds	195,074	135,377	(127,377)	-	203,074
Atlantic Philanthropies	124,412	-	(103,104)	-	21,308
Peace III Vital Links	160	-	(25)	-	135
Centre for Economic Empowerment	818	-	-	-	818
Big Lottery - Detail Data Grant	472	79,316	(79,585)	-	203
Faith Grant	-	41,046	(41,046)	-	-
QUB	-	4,500	(4,500)	-	-
	1,261,099	260,239	(382,953)	-	1,138,385
Total of funds	790,450	2,531,549	(1,699,300)	-	1,622,699

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

21. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2015 £	Income £	Expenditure £	Transfers in/(out) £	Gains £	Balance at 31 March 2016 £
Designated funds						
Designated Premises Reserve	185,400	-	(4,233)	-	-	181,167
	<u>185,400</u>	<u>-</u>	<u>(4,233)</u>	<u>-</u>	<u>-</u>	<u>181,167</u>
General funds						
General Funds	858,299	1,500,267	(1,430,987)	(60,342)	8,078	875,315
Pension Reserve	(1,694,025)	106,552	-	60,342	-	(1,527,131)
	<u>(835,726)</u>	<u>1,606,819</u>	<u>(1,430,987)</u>	<u>-</u>	<u>8,078</u>	<u>(651,816)</u>
Total Unrestricted funds	<u>(650,326)</u>	<u>1,606,819</u>	<u>(1,435,220)</u>	<u>-</u>	<u>8,078</u>	<u>(470,649)</u>
Restricted funds						
Atlantic Philanthropies (Property)	326,600	-	(9,200)	-	-	317,400
Belfast Regeneration Office (Property)	243,151	-	(6,849)	-	-	236,302
Big Lottery (Property)	374,880	-	(10,560)	-	-	364,320
DSD Capital Grants	22,863	-	(722)	-	-	22,141
CFC Client Funds	244,842	113,779	(163,547)	-	-	195,074
Atlantic Philanthropies	246,497	-	(122,085)	-	-	124,412
Peace III Vital Links	188	-	(28)	-	-	160
Centre for Economic Empowerment	989	-	(171)	-	-	818
Big Lottery - Detail Data Grant	741	76,679	(76,948)	-	-	472
Inspiring Impact Grant	-	2,960	(2,960)	-	-	-
Halifax Foundation for Northern Ireland	-	5,721	(5,721)	-	-	-
	<u>1,460,751</u>	<u>199,139</u>	<u>(398,791)</u>	<u>-</u>	<u>-</u>	<u>1,261,099</u>
Total of funds	<u><u>810,425</u></u>	<u><u>1,805,958</u></u>	<u><u>(1,834,011)</u></u>	<u><u>-</u></u>	<u><u>8,078</u></u>	<u><u>790,450</u></u>

Included within general funds carried forward at 31 March 2017 is £888,888 (2016 - £875,639) relating to the parent company. All of the amounts within restricted funds, designated funds and the pension reserve relate to the parent company.

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21. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2017 £
Designated funds	181,167	-	(4,233)	-	176,934
General funds	(651,816)	2,271,310	(1,312,114)	-	307,380
	<u>(470,649)</u>	<u>2,271,310</u>	<u>(1,316,347)</u>	<u>-</u>	<u>484,314</u>
Restricted funds	1,261,099	260,239	(382,953)	-	1,138,385
	<u>790,450</u>	<u>2,531,549</u>	<u>(1,699,300)</u>	<u>-</u>	<u>1,622,699</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2015 £	Income £	Expenditure £	Transfers in/(out) £	Balance at 31 March 2016 £
Designated funds	185,400	-	(4,233)	-	181,167
General funds	(835,726)	1,606,819	(1,430,987)	-	(651,816)
	<u>(650,326)</u>	<u>1,606,819</u>	<u>(1,435,220)</u>	<u>-</u>	<u>(470,649)</u>
Restricted funds	1,460,751	199,139	(398,791)	-	1,261,099
	<u>810,425</u>	<u>1,805,958</u>	<u>(1,834,011)</u>	<u>-</u>	<u>790,450</u>

Note 23 provides explanatory notes to the funds.

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NOTES TO THE FINANCIAL STATEMENTS
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22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2017 £	Restricted funds 2017 £	Total funds 2017 £
Tangible fixed assets	465,644	913,183	1,378,827
Current assets	2,751,635	1,355,202	4,106,837
Creditors due within one year	(2,135,540)	(1,130,000)	(3,265,540)
Creditors due in more than one year	(10,992)	-	(10,992)
Provisions for liabilities and charges	(586,433)	-	(586,433)
	<u>484,314</u>	<u>1,138,385</u>	<u>1,622,699</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2016 £	Restricted funds 2016 £	Total funds 2016 £
Tangible fixed assets	487,000	940,795	1,427,795
Current assets	3,147,964	-	3,147,964
Creditors due within one year	(2,562,827)	320,304	(2,242,523)
Creditors due in more than one year	(15,654)	-	(15,654)
Provisions for liabilities and charges	(1,527,131)	-	(1,527,131)
	<u>(470,648)</u>	<u>1,261,099</u>	<u>790,450</u>

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23. EXPLANATORY NOTES TO THE RESERVE FUNDS

Unrestricted funds

Designated Premises Reserve

This is a designated fund NICVA established to facilitate the construction and maintenance of their premises at Duncairn Gardens, Belfast.

The purpose of the fund is to ensure resources are retained for the upkeep of the conference facilities and offices to include general repair work, building maintenance and decorating, as and when required.

Accumulated General Fund

This fund is the result of NICVA's strategic objective to establish reserves which would allow NICVA to operate for 12 months without other sources of income.

Pension reserve

The pension reserve represents contributions payable under an agreement with NICPS to fund prior year deficits. The transfer from unrestricted funds into the pension reserve relates to deficit contributions paid in the year.

Restricted funds

Atlantic Philanthropies (Property)

A restricted donation to assist with the cost of building NICVA's regional community resource centre at Duncairn Gardens, Belfast.

Belfast Regeneration Office (Property)

A restricted grant to assist with the cost of building NICVA's regional community resource centre at Duncairn Gardens, Belfast.

Big Lottery (Property)

A restricted grant to assist with the cost of building NICVA's regional community resource centre at Duncairn Gardens, Belfast.

DSD – Capital Grants

A fund from year end additional grants from Department for Social Development for specific projects.

Cheques For Charity (CFC) Client Funds

A fund to receive, claim gift aid and hold monies on behalf of donors. NICVA disburses the monies according to the donors instructions.

Atlantic Philanthropies

A fund to support efforts that contribute to analysing, critiquing, monitoring and influencing public expenditure decisions in Northern Ireland.

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NOTES TO THE FINANCIAL STATEMENTS
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EXPLANATORY NOTES TO THE RESERVE FUNDS (continued)

Peace III - Vital Links

The Vital Links project is part-financed by the European Union's European Regional Development Fund through the EU Programme for Peace and Reconciliation (PEACE III) managed by the Special EU Programmes Body. Funded for three years, the aim of the Vital Links project is to increase the interaction and understanding of the key institutions, the voluntary and community sector and foster and promote positive engagement. Vital Links delivers a programme of free training, seminars, conferences and publications.

Centre for Economic Empowerment

NICVA received a grant under the Northern Ireland Development Fund to establish the Centre for Economic Empowerment. The Development Fund is managed by The Henry Smith Charity and the Esmee Fairbairn Foundation.

The Centre for Economic Empowerment is a think tank, observatory and skills development project. It aims to influence resource allocation and the formation of budgets at government level, to monitor trends in economic development/policy and assess their impacts on poverty, deprivation, equality and creating a shared future and to increase the skills and knowledge of economic policy and budgeting in the community/voluntary sector.

Big Lottery - Detail Data Grant

The Detail Data project is a BIG Lottery NI funded partnership between NICVA and The Detail investigative journalism website. Funded for three years the aim of the project is to develop the ability of the voluntary and community sector to understand and use open data effectively to create and enhance social, economic and environmental value. Through this project, the first of its kind, NICVA will develop NI's first on-line data store, deliver training courses, lunch time seminars, masterclasses and develop and publicise high impact data stories on key sector issues.

Regional infrastructure Support Programme (RISP) – Faith Strand

The Department for Communities, through the Regional Infrastructure Support Programme (RISP), provides support, training, advice, advocacy, information and resource services to those Faith Based Organisations interested in or engaged in community work as an expression of the church's mission.

The Department's aim is to promote the role of faith based organisations in serving the needs of disadvantaged communities across Northern Ireland. In 2016, the Department funded NICVA and RCN to deliver this support pending the outcome of the review of RISP.

Queen's University Belfast

NICVA participated in an internship programme operated jointly by Queen's University and Santander. Through the programme NICVA employed two Research Interns for six months to assist in the delivery of the RISP Faith strand.

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24. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>Group</u>	
	2017	2016
	£	£
Net income/(expenditure) for the year (as per Statement of Financial Activities)	832,249	(19,975)
Adjustment for:		
Depreciation charges	51,129	55,439
Movement in pension provision	(880,396)	(106,552)
Dividends, interest and rents from investments	(13,014)	(4,557)
Loss on the sale of fixed assets	307	3,439
Net gains on investments	-	(8,078)
Decrease/(increase) in debtors	208,262	(140,781)
Increase in creditors	1,023,016	886,884
Net cash provided by operating activities	<u>1,221,553</u>	<u>665,819</u>

25. ANALYSIS OF CASH AND CASH EQUIVALENTS

	<u>Group</u>	
	2017	2016
	£	£
Cash in hand	3,953,604	2,786,469
Total	<u>3,953,604</u>	<u>2,786,469</u>

26. CONTINGENCIES

A portion of grants received may become repayable if the Charity fails to comply with the terms of the letter of offer.

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27. PENSION COMMITMENTS

In prior years the Charity contributed to the Northern Ireland Charities Pension Scheme ('the Scheme'), which is a funded multi-employer defined benefit scheme. The Scheme is not contracted-out of the State scheme.

The Northern Ireland Charities Pension Scheme closed to future accrual on 31 March 2009. There is currently no intention to wind-up the Scheme and it continues in paid-up form.

The Trustee commissions an actuarial valuation of the Scheme every three years. The main purpose of the valuation is to determine the financial position of the Scheme in order to determine the level of future contributions required so that the Scheme can meet its pension obligations as they fall due.

The actuarial valuation assesses whether the Scheme's assets at the valuation date are likely to be sufficient to pay the pension benefits accrued by members as at the valuation date. Asset values are calculated by reference to market levels. Accrued pension benefits are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

During the year NICVA paid contributions of £74,351 to cover the deficit payments and Scheme management costs.

It is not possible in the normal course of events to identify the share of underlying assets and liabilities belonging to individual participating employers. This is because the Scheme is a multi-employer scheme, where the assets are co-mingled for investment purposes, and benefits are paid out of total Scheme assets.

The last formal completed valuation of the Scheme was performed as at 30 September 2016 by a professionally qualified actuary using the 'projected unit credit' method. The market value of the Scheme's assets at the valuation date was £29.4 million. The valuation revealed a shortfall of assets compared to liabilities of £7.3 million.

The current deficit recovery plan was put in place after the 2013 valuation to fund the previous deficit of £13.6 million and runs until 31 August 2045. The results of the 2016 valuation means a new deficit recovery plan is required to fund the deficit of £7.3 million. This will commence on 1 April 2018 and run until 31 March 2038.

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Scheme. The debt is due in the event of the employer ceasing to participate in the Scheme or the Scheme winding up.

The debt for the Scheme as a whole is calculated by comparing the liabilities for the Scheme (calculated on a buy-out basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Scheme. If the liabilities exceed assets there is a buy-out debt.

The leaving employer's share of the buy-out debt is the proportion of the Scheme's liability attributable to employment with the leaving employer compared to the total amount of the Scheme's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Scheme liabilities, Scheme investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. The amounts of debt can therefore be volatile over time.

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27. PENSION COMMITMENTS (continued)

This is the first year that the charity has presented its financial statements under SORP 2015 and FRS 102. Under FRS 102, where an entity participates in a multi-employer plan, and the entity had entered into an agreement with the multi-employer plan that determines how the entity will fund a deficit, the entity shall recognise a liability for the contributions payable that arise from the agreement and the resulting expense in the Statement of Financial Activities.

The liabilities for the Northern Ireland Charities Pension Scheme as noted above, and The Growth Plan, which is also a funded multi-employer defined benefit scheme which the Charity contributed to in prior years, are shown in the tables below.

NORTHERN IRELAND CHARITIES PENSION SCHEME

	2017	2016
	£	£
Provision at start of period	1,461,036	1,624,783
Unwinding of the discount factor (interest expense)	49,346	44,771
Deficit contribution paid	(53,549)	(51,989)
Remeasurements - impact of any change in assumptions	67,061	(138,398)
Remeasurements - amendments to the contribution schedule	(1,000,043)	(18,131)
	<hr/>	<hr/>
Provision at end of period	<u>523,851</u>	<u>1,461,036</u>

THE GROWTH PLAN

	2017	2016
	£	£
Provision at start of period	66,095	69,242
Unwinding of the discount factor (interest expense)	1,293	1,132
Deficit contribution paid	(6,753)	(8,353)
Remeasurements - impact of any change in assumptions	1,947	(1,033)
Remeasurements - amendments to the contribution schedule	-	5,107
	<hr/>	<hr/>
Provision at end of period	<u>62,582</u>	<u>66,095</u>

The total provision is £586,433 (2016 - £1,527,131).

The above provisions have assumed a discount rate of 1.88% per annum (2016 - 3.44% per annum) for the Northern Ireland Charities Pension Scheme, and 1.32% per annum (2016 - 2.07% per annum) for the Growth Plan, and are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

This is an estimated disclosure based on the proposed recovery plan contributions arising from the 30 September 2016 valuation, as advised to employers and due to be formally signed off by the Trustee of the Northern Ireland Charities Pension Scheme prior to 31 December 2017. Whilst this proposed recovery plan is not expected to change it is important that this position is noted.

NICVA believes that as a responsible employer it should provide the opportunity of a pension scheme for all staff. NICVA operates a Qualifying Workplace Pension Scheme provided by Legal And General. Staff are auto enrolled to the scheme at the statutory minimum contribution rates. The NICVA executive have offered an opportunity for employees to increase their contributions to a higher tier whereby if an employee contributes 5% the employer will also contribute 5%.

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28. OPERATING LEASE COMMITMENTS

At 31 March 2017 the total of the group's future minimum lease payments under non-cancellable operating leases was:

Group	2017	2016
	£	£
Amounts payable:		
Within 1 year	523	523
Between 1 and 5 years	523	1,046
Total	<u>1,046</u>	<u>1,569</u>

At 31 March 2017 the charity had annual commitments under non-cancellable operating leases as follows:

Charity		
Amounts payable:		
Within 1 year	523	523
Between 1 and 5 years	523	1,046
Total	<u>1,046</u>	<u>1,569</u>

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29. CHEQUES FOR CHARITY - CLIENT FUNDS

NICVA administers the Cheques for Charity scheme, whereby they receive, claim gift aid and hold monies on behalf of donors and disburse according to their instructions. During the year NICVA received £135,377 (2016 - £113,776) of Cheques for Charity donations, with £127,377 (2016 - £163,547) being dispersed to charitable organisations as instructed by the donors.

30. CONDUIT FUNDING

NICVA is responsible for receiving and distributing funds on behalf of the Department for Communities. During the year £232,179 (2016 - £166,041) was received and distributed and no balance was held in relation to these monies at 31 March 2017.

31. RELATED PARTY TRANSACTIONS

The trustees have taken advantage of the exemption from disclosing related party transactions with other wholly owned group companies, in accordance with FRS 102.

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32. PRINCIPAL SUBSIDIARIES

Sector Matters Limited

Subsidiary name	Sector Matters Limited
Equity shareholding %	100%
Total assets as at 31 March 2017	£ 39,313
Total liabilities as at 31 March 2017	£ (71,386)
Total equity as at 31 March 2017	£ (32,073)
Turnover for the year ended 31 March 2017	£ 64,745
Expenditure for the year ended 31 March 2017	£ (59,496)
Profit for the year ended 31 March 2017	£ 5,249

The Company registration number is NI601204.