

**Charity Registration No. NIC100012**

**Company Registration No. NI001792 (Northern Ireland)**

**NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION  
GROUP ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms O Lyner Ms M Cavanagh Ms C Brooks Mr M Briggs Ms D Hayward Ms P Lewsley-Mooney Mr D McCluskey Ms A Murray Mr P Roberts Mr L Devine  Mr J O'Doherty	(Appointed 6 December 2019) (Appointed 4 March 2020)
<b>Secretary</b>	Ms Ú McKernan	
<b>Chief executive officer</b>	Mr S McAleavey	
<b>Senior management team</b>	Mr S McAleavey, Chief Executive Ms Ú McKernan, Deputy Chief Executive Mr S Gray, Head of Information Management Ms S Bailie, Head of Organisational Development Mr G Nuttall, Head of Public Affairs	
<b>Charity number</b>	NIC100012	
<b>Company number</b>	NI001792	
<b>Registered office</b>	61 Duncairn Gardens Belfast BT15 2GB	
<b>Auditor</b>	GMcG BELFAST Chartered Accounts & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
<b>Bankers</b>	First Trust Bank 35 University Road Belfast BT7 1ND	
<b>Solicitors</b>	Elliott Duffy Garrett 40 Linenhall Street Belfast BT2 8BA	

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# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

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# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## CHAIR'S STATEMENT

### FOR THE YEAR ENDED 31 MARCH 2020

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The chair presents her statement for the year ended 31 March 2020.

First, can I say I am presenting this report instead of Peter McBride who was Chair of NICVA during the period. Peter has since resigned as he moved to the United States to take up a new post as Director of the Cohen Center for Holocaust and Genocide Studies in Keene State College, New Hampshire.

Everyone at NICVA wishes Peter every success in taking up this very important post and I thank him for his service to NICVA in his time as Chair and previously as an Executive Committee member.

I took up the role of Chair during lockdown and the period of this report seems a very long time ago. This report covers NICVA's activities to the end of March 2020 just as the COVID-19 crisis unfolded with a lockdown, the closure of our premises and a move to online working from home.

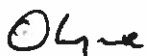
NICVA adapted rapidly and was the information hub for the sector using our two main web sites [www.nicva.org](http://www.nicva.org) and [www.communityni.org](http://www.communityni.org) Information flowed both ways and informed our representational role to government and others. Thanks to you the members completing the weekly surveys we could paint a picture of your impact.

There have been devastating losses of income for many organisations as fundraising collapsed at the end of March 2020 as well as a fantastic response from organisations, and volunteers in unstinting, unselfish care for people who needed help in our community. A truly wonderful spontaneous response.

Collaboration with government, Ministers and officials, has been excellent and we intend to build on that, building back better as many are now saying. I want to thank the Communities Minister Deirdre Hargey for her swift response and funding commitments to those her department funded. Also getting the policy extended across other departments but we still have a long way to go.

Thanks also to the senior officials in DfC and other departments and agencies for developing better, quicker, and more collegiate ways of working with our sector. We need this to continue and develop.

Thank you to NICVA's members and all that you do for others, it is always remarkable; to our funders and our staff who make the work possible; and finally to my colleagues on NICVA's Executive who give freely of their time for a wider interest and a mass of organisations without which our society would be a much worse place.



.....  
**Olwen Lyner**  
Chair

Dated: 4/11/20

# **NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2020**

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The trustees present their report and financial statements for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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 2019)".

#### **Objectives 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.

NICVA provides support through information, training and advice including 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 a trading subsidiary providing some back office services to enable voluntary and community organisations and small and medium enterprises to operate effectively. The profits are gift aided to NICVA to 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:

- 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;
- 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.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### Achievements and performance

This year marked the fourth of NICVA's five year strategic plan. Four strategic goals determine NICVA's programmes of work during the five years. Each goal is supported by outcomes which specify the changes the Charity wants to see, its priorities for the coming years and how they will be achieved. A highlight of achievements under each goal is noted below.

#### Measuring Impact

NICVA is committed to making a difference through its work. As part of its strategic planning process the Charity has considered what impact it wants to have and how best to achieve it. Impact is embedded in the culture of NICVA and staff are encouraged to play their part in showing how their work makes a difference and sharing what they learn from it with others.

NICVA monitors the effectiveness of services by gathering feedback from participants attending NICVA events. This information is very valuable in gaining immediate feedback on services. The longer term impact of the Charity's support is more valuable in understanding how it can continue to support the voluntary and community sector in NI in an effective way. To do this NICVA undertakes surveys, develops case studies and tracks influence in policy developments.

#### Summary Table of Outputs

Strategic Goal	Number of events	Number of support cases	Number of participants
VCSE is resilient and robust to change to the challenge of change.	940	966	3,691
VCSE is harnessing digital technologies for public good.	55	106	225
NICVA is the influential leader on behalf of the VSCE in NI.	903		585
<b>Total</b>	<b>1,898</b>	<b>1,072</b>	<b>4,501</b>

Summary evaluations	
<b>Total evaluations completed</b>	1,277
<b>Excellent</b>	80%
<b>Good</b>	19%
<b>Satisfactory</b>	1%
	<b>100%</b>

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### **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 940 events, conferences, seminars, training sessions and formal meetings with 3,691 participants. NICVA supported the sector with 966 support cases involving multiple interactions including telephone advice and one to one meetings. Key highlights include the following:

- In response to COVID-19 NICVA set up a specific hub on the website to inform and support the sector on all aspects of running effectively during the pandemic including governance, fundraising and HR issues.
- Supported by the Department for Communities (DfC), established specific support for organisations in default of annual returns to the Charity Commission for NI.
- NICVA is within the top ten largest Institute of Leadership and Management (ILM) accredited centres in NI, 13 courses delivered including a new ILM level 7. 130 ILM or TQUK accreditations awarded within the year.
- Focused support including secretariat provided to a range of coalitions and partnerships: Carer's Coalition, Cliff Edge Coalition, Ethnic Minority Groups, Disability Social Care Organisations.
- NICVA working in partnership and providing secretariat to the Developing Governance Group, NI Fundraising Regulation Group and Community Faiths Forum.
- Continued focused support provided to Faith based Groups.
- Continued work with Halifax Foundation NI in supporting the sector their groups build basic finance and cyber security knowledge
- Completed "The Next Chapter" project.
- Secured funding to deliver the Belfast City Council Transformative Leadership Programme (TLP) offering leadership training across 15 clusters in Belfast.
- Secured funding to deliver the Executive Office Communities in Transition Capacity Building project for East Belfast.

#### **Goal 2: NICVA will support the VCSE in harnessing digital technologies for public good.**

In supporting this goal, NICVA held 55 events including seminars and formal meetings with 225 participants and creating 106 Support Cases. Key highlights include the following:

- The development of a pilot project "CommunityAPI" running on the CommunityNI platform. The pilot provides a directory of health & wellbeing services provided by Charities, Voluntary, Community and Social Enterprise organisations in North Belfast.
- Along with *sourcing* information on services in the area, the pilot project aims to research the opportunities and challenges associated with *sustaining* and *sharing* information about service on Open Data infrastructure for public good principles. The project has been supported by the Department for Communities (Northern Ireland) along with insights and expertise from the Healthy North Belfast (Appreciative Inquiry) Task Group members.
- NICVA continued to support the information needs of the sector via 49 ENews to 2,295 weekly subscribers; 11 member bulletins to 1,821 subscribers and 46 issues of Scope to 976 subscribers. www.nicva.org attracted nearly 400k unique site visits and www.communityni.org nearly 500k. Over 6,000 jobs were advertised.
- Ongoing support for GDPR including the launch and promotion of the fifth and final GDPR animation.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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

In supporting this goal, NICVA held 903 events including conferences, seminars, training sessions and formal meetings with 585 participants. Key highlights include the following:

- Over 200 formal meetings representing sectoral interests including with the newly appointed Secretary of State, Head of NI Civil Service, Permanent Secretaries and other senior officials across government. NICVA also acted as communications lead for the VCS on the COVID19 Emergency Leadership Group convened by DfC.
- Ongoing representation on working groups and committees including meetings of PIVOTAL, PEACE IV monitoring committee, ESF, DfC BREXIT stakeholder Meetings, HRC groups, INTERREG monitoring committee meetings, Healthy North Belfast Task Group, BREXIT and Human Rights Working Group, Community Development and Capacity Building Group, Legal Island HR working group, NIOGN, Cliff Edge Coalition, Digital Assist Steering Group, Public Policy Forum.
- NICVA continued to provide intensive secretariat support to the NI Government/Voluntary Sector Forum including the recruitment of new members and supporting a sub-group review of the Addressing Bureaucracy report,
- NICVA's policy debate continued via 19 conferences and seminars with over 400 participants. Themes included Welfare Reform, BREXIT, Adult Social Care reform, Dormant Accounts, the Environment and the PEACE PLUS Programme 2021 to 2027.
- Regular engagement with MLA's via face to face meetings, attendance and facilitation of VCS engagement at party conferences.
- Ongoing research included updating of the Individual Giving Survey 2020 and Profile 2020 on the website. Survey issued to baseline awareness of Sustainable Development Goals to inform future work.
- In response to the COVID 19 plans were underway to circulate a weekly NICVA COVID-19 Impact Survey to gather information from the sector to inform the work going forward and to help feedback to Government.



# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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**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:

- Securing new contracts/projects; Belfast City Council Transformative Leadership Programme; TEO Communities in Transition Programme; DfC Community API Pilot; DfC Charity Trustee Capacity Building Pilot.
- Management of eight programmes funded through contracts or grants including financial returns and progress reports.
- The completion of The Next Chapter Project a two-year, PEACE IV cross-border partnership project.
- Review of NICVA's internal governance arrangements including review of the Articles of Association.
- Commencement of Strategic Planning process for 2021-2026.
- Ongoing implementation of liP recommendations including specific focus on examining NICVA values and how what behaviour/actions fulfil these.
- Cyber Essentials Certificate passed for 2019-2020.
- With the COVID 19 shutdown the NICVA staff worked from home and were supported to do so.
- NICVA was the first charity in NI to receive the NI Diversity and Inclusion Charter Mark. This demonstrates that we are committed to diversity and inclusion and have developed and implemented practices to support this.
- In response to COVID-19 NICVA set up a specific hub on the website to inform and support the sector on all aspects of running effectively during the pandemic including governance, fundraising and HR issues.

#### **Financial review**

The results are set out in detail on pages 15 to 43. The group returned a net decrease in funds for the year of £68,421 (2019 - net increase of £57,422), of which £29,004 related to a net decrease in unrestricted funds and £39,417 related to a net decrease in restricted funds.

The net decrease in unrestricted funds includes pension provision income of £8,226 (2019 - expenditure of £10,645).

At 31 March 2020, the total funds of the group amounted to £1,692,396 (2019 - £1,760,817) comprising restricted funds of £1,077,519 (2019 - £1,116,936) and unrestricted funds of £614,877 (2019 - £643,881). The unrestricted funds at the year end are after accounting for a pension provision of £446,453 (2019 - £489,325). Further details of pension provisions are provided in note 18.

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 Belfast City Council, Executive Office and Halifax Foundation 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.

# **NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2020**

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#### **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 company 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 2020, the level of "free reserves", excluding fixed assets and designated funds was £588,373 (2019 - £637,035) which equates to almost 4 months' expenditure.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Plans for Future Periods**

The five year Strategic Plan for 2016-2021 will conclude in the incoming year. An annual operational plan was agreed for April 2020 - March 2021. The impact of COVID-19 will have a significant influence on how support and services will be delivered as part of this plan.

Some of the key challenges and changes for the next year include:

- Ongoing support to the Voluntary and Community Sector in recovering from the impact of COVID19.
- Continuation of home working and the challenges associated with this in the delivery of services.
- Completion of the governance review process including the revision of the Articles of Association.
- Completion of the strategic planning process for the new strategy for 2021 to 2026.
- Continued focus on supporting the VCSE regarding the Impact of BREXIT.

NICVA received a further one year extension of funding under the Regional Infrastructure Support Programme (RISP) from the Department for Communities.

#### **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. As part of a governance review during the year, changes to the Articles of Association will be proposed to the AGM in December 2020. A full Governance Health Check was undertaken and recommendations arising from this will be implemented in the incoming year.

##### **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. Following a formal process, four nominations were received. With four nominees and four places available, it was deemed unnecessary to carry out an election. The four nominees were duly elected at the AGM.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr P McBride	(Resigned 27 May 2020)
Ms O Lyner	
Ms M Cavanagh	
Ms C Brooks	
Mr M Briggs	
Ms D Hayward	
Ms P Lewsley-Mooney	
Dr C MacArthur	(Resigned 1 January 2020)
Mr D McCluskey	
Ms A Moore	(Deceased 6 August 2020)
Ms A Murray	
Mr P Roberts	
Ms D Shackels	(Resigned 6 December 2019)
Mr L Devine	(Appointed 6 December 2019)
Mr J O'Doherty	(Appointed 4 March 2020)

#### **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 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 five 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, appointed by the Committee, manages the day to day operations of the organisation. To facilitate effective operations, the Chief Executive has delegated authority for operational matters including the application and monitoring of strategic and operational objectives.

To inform a review of the current Strategic Plan and the development of the new plan for 2021-2026, NICVA conducted an external review. This involved two pieces of work which included a survey to all member organisations as well as the completion of 33 semi-structured interviews of NICVA Trustees and staff, NICVA member organisations, other umbrella bodies and key policy-making stakeholders. Both exercises were designed to explore views on the content and delivery of NICVA's current Strategic Plan, an examination of perceptions of NICVA and consideration for future strategic priorities. The result of this will inform the development of the Strategic Plan for 2021-2026.

# **NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2020**

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#### **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.

#### **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 of 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 based on an external benchmarking exercise against roles with similar job roles and levels of responsibility.

#### **Funds held as custodian trustee**

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 22 and 33 to the accounts.

#### **Conduit funding**

NICVA is responsible for receiving and distributing funds on behalf of the Department for Communities. £187,806 (2019 - £186,218) was received and distributed during the year and no balance was held in relation to these monies at 31 March 2020.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

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### Statement of trustees' responsibilities

The trustees, who are also the directors of Northern Ireland Council for Voluntary Action for the purpose 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 trustees to prepare 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 year.

In preparing these financial statements, the trustees are required to:

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

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

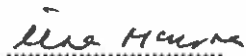
### Small companies exemption

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

### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



**Ms Ú McKernan**  
Company Secretary

Dated: 4/11/20...

## NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

### INDEPENDENT AUDITOR'S REPORT

#### TO THE MEMBERS OF NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

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#### Opinion

We have audited the financial statements of Northern Ireland Council for Voluntary Action (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 March 2020 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the charity balance sheet, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2020 and of the group's incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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## **NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION**

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##### **Other information**

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

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

We have nothing to report in this regard.

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

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

- the information given in the trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

## **NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE MEMBERS OF NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION**

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##### **Responsibilities of trustees**

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

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

##### **Auditor's responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.





**NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE MEMBERS OF NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION**

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**Use of our report**

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mrs Susan Dunlop FCA (Senior Statutory Auditor)**  
**for and on behalf of GMcG BELFAST**

12 November 2020

**Chartered Accountants**  
**Statutory Auditor**

Alfred House  
19 Alfred Street  
Belfast  
BT2 8EQ

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total Unrestricted funds 2020 £	Restricted funds 2019 £	Total 2019 £
<b>Income from:</b>						
Donations and legacies	3	652,380	123,458	775,838	692,499	820,836
Charitable activities	4	691,986	205,440	897,426	855,413	1,091,948
Other trading activities	5	41,358	-	41,358	47,659	47,659
Investments	6	7,040	-	7,040	7,075	7,075
Movement in pension provision	7	8,226	-	8,226	(10,645)	(10,645)
<b>Total income</b>		<b>1,400,990</b>	<b>328,898</b>	<b>1,729,888</b>	<b>1,592,001</b>	<b>1,956,873</b>
<b>Expenditure on:</b>						
Raising funds	8	45,350	2,291	47,641	52,419	57,169
Charitable activities	9	1,384,644	366,024	1,750,668	1,538,535	1,842,282
<b>Total resources expended</b>		<b>1,429,994</b>	<b>368,315</b>	<b>1,798,309</b>	<b>1,590,954</b>	<b>1,899,451</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>						
		(29,004)	(39,417)	(68,421)	1,047	56,375
Fund balances at 1 April 2019		643,881	1,116,936	1,760,817	1,060,561	1,703,395
<b>Fund balances at 31 March 2020</b>		<b>614,877</b>	<b>1,077,519</b>	<b>1,692,396</b>	<b>1,116,936</b>	<b>1,760,817</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION


## CONSOLIDATED BALANCE SHEET


AS AT 31 MARCH 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		1,268,881		1,319,395
<b>Current assets</b>					
Debtors	15	374,157		263,040	
Cash at bank and in hand		2,976,366		3,408,296	
		<u>3,350,523</u>		<u>3,671,336</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(2,480,555)</u>		<u>(2,740,589)</u>	
Net current assets			869,968		930,747
<b>Total assets less current liabilities</b>			<u>2,138,849</u>		<u>2,250,142</u>
<b>Provisions for liabilities</b>					
Defined benefit pension liability	18	446,453		489,325	
		<u>(446,453)</u>		<u>(489,325)</u>	
<b>Net assets</b>			<u>1,692,396</u>		<u>1,760,817</u>
<b>Income funds</b>					
Restricted funds	19		1,077,519		1,116,936
<u>Unrestricted funds</u>					
Designated funds	20	164,235		168,468	
General unrestricted funds		897,095		964,738	
Pension reserve		<u>(446,453)</u>		<u>(489,325)</u>	
			614,877		643,881
			<u>1,692,396</u>		<u>1,760,817</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 4/11/20.

  
 .....  
 Ms O Lyner  
 Trustee

  
 .....  
 Ms C Brooks  
 Trustee

Company Registration No. NI001792

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

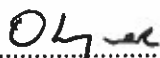
## CHARITY BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13	1,268,881		1,319,395	
Investments	14		1		1
		<u>1,268,882</u>		<u>1,319,396</u>	
<b>Current assets</b>					
Debtors	15	376,331		264,280	
Cash at bank and in hand		2,967,606		3,394,372	
		<u>3,343,937</u>		<u>3,658,652</u>	
<b>Creditors: amounts falling due within one year</b>	16	(2,473,273)		(2,728,858)	
Net current assets			870,664		929,794
<b>Total assets less current liabilities</b>			<u>2,139,546</u>		<u>2,249,190</u>
<b>Provisions for liabilities</b>					
Defined benefit pension liability	18	446,453		489,325	
		<u>(446,453)</u>		<u>(489,325)</u>	
<b>Net assets</b>			<u>1,693,093</u>		<u>1,759,865</u>
<b>Income funds</b>					
Restricted funds	19		1,077,519		1,116,936
<u>Unrestricted funds</u>					
Designated funds	20	164,235		168,468	
General unrestricted funds		897,792		963,786	
Pension reserve		(446,453)		(489,325)	
		<u>615,574</u>		<u>642,929</u>	
			<u>1,693,093</u>		<u>1,759,865</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 4/11/20.

  
 .....  
 Ms O Lyner  
 Trustee

  
 .....  
 Ms C Brooks  
 Trustee

Company Registration No. NI001792

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2020

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	Notes	2020 £	£	2019 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	30		(429,933)		(508,642)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(9,037)		(35,262)	
Interest received		7,040		7,075	
		<u>          </u>		<u>          </u>	
<b>Net cash used in investing activities</b>			(1,997)		(28,187)
<b>Financing activities</b>					
Payment of obligations under finance leases		-		(1,553)	
		<u>          </u>		<u>          </u>	
<b>Net cash used in financing activities</b>			-		(1,553)
			<u>          </u>		<u>          </u>
<b>Net decrease in cash and cash equivalents</b>			(431,930)		(538,382)
Cash and cash equivalents at beginning of year			3,408,296		3,946,678
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			<u>2,976,366</u>		<u>3,408,296</u>

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# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 1 Accounting policies

##### Charity information

Northern Ireland Council for Voluntary Action is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 61 Duncairn Gardens, Belfast, BT15 2GB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 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 section 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 expenditure of £66,772 (2019 - net income of £60,890).

#### 1.3 Going concern

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

#### 1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

#### 1.5 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

---

#### 1 Accounting policies (Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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

#### 1.6 Resources expended

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 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	2% straight line
Fixtures and fittings	15% reducing balance
Computers	33.33% straight line

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 1 Accounting policies (Continued)

Land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.



# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 1 Accounting policies (Continued)

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.13 Retirement benefits

In prior years the charity contributed to a multi-employer defined benefit pension scheme, NICPS and Growth Plan, and the charity is committed to making payments of £2,092 per month to make good prior year deficits. This Schemes closed on 31 March 2009.

A provision is recognised for the contributions payable that arose from the agreements with NICPS and Growth Plan 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.

#### 1.14 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 2 Critical accounting estimates and judgements (Continued)

##### Key sources of estimation uncertainty

###### 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.

###### Multi-employer Defined Benefit Pension Scheme Liability

The pension scheme liability is in relation to the contributions payable that have arisen from an agreement with a multi-employer plan to fund a deficit and is based on certain assumptions as detailed in note 18.

###### Restricted and Unrestricted Funds

Judgements are made in relation to allocation of income and expenditure to restricted and unrestricted funds. The directors consider it appropriate to allocate these funds based on interpretation of donations received.

#### 3 Donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Donations and gifts	395	-	395	2,933
Resource services	20,706	-	20,706	27,425
Department for Communities - Core Activities	572,754	-	572,754	601,871
Charities Aid Foundation (via NCVO)	58,525	-	58,525	60,270
Cheques for Charity	-	123,458	123,458	128,337
	<u>652,380</u>	<u>123,458</u>	<u>775,838</u>	<u>820,836</u>
<b>For the year ended 31 March 2019</b>	<u>692,499</u>	<u>128,337</u>		<u>820,836</u>

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 4 Charitable activities

	2020 £	2019 £
Earned income	424,361	440,313
Services provided under contract	311,957	399,054
Performance related grants	205,440	236,535
Cheques for Charity	4,415	5,011
Less: deferred income	(48,747)	11,035
	<u>897,426</u>	<u>1,091,948</u>
Analysis by fund		
Unrestricted funds	691,986	855,413
Restricted funds	205,440	236,535
	<u>897,426</u>	<u>1,091,948</u>
<b>Performance related grants</b>		
Department for Communities - Faith Strand	44,527	49,185
Big Lottery - Detail Data Grant	-	4,600
Peace IV - The Next Chapter	35,314	36,069
The Trusthouse Charitable Foundation	-	9,050
Building Change Trust - Social Innovation Programme	-	9,950
Building Change Trust - Knowledge Programme	-	15,000
Joseph Rowntree Foundation - Public Policy Forum NI	-	50,000
Department of Foreign Affairs - Public Policy Forum NI	-	62,681
Department for Communities - Charity Trustee Capacity Building	19,098	-
Department for Communities - Community API	31,702	-
Department for Communities - Cross Sector Collaboration	56,226	-
Department for Communities - Skills Match	4,689	-
Department for Communities - Womens Aid	13,884	-
	<u>205,440</u>	<u>236,535</u>

Services provided under contract includes EBCDA contract £60,029 (2019 - £392,023), Big Lottery Fund £nil (2019 - £7,031), The Executive Office CIT £55,695 (2019 - £nil) and Belfast City Council £196,233 (2019 - £nil).

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.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

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### 5 Other trading activities

	<b>Unrestricted funds 2020 £</b>	<b>Total 2019 £</b>
Trading activity income	41,358	47,659

### 6 Investments

	<b>Unrestricted funds 2020 £</b>	<b>Unrestricted funds 2019 £</b>
Interest receivable	7,040	7,075

### 7 Movement in pension provision

	<b>Unrestricted funds 2020 £</b>	<b>Total 2019 £</b>
Unwinding of the discount factor (interest expense)	(9,255)	(11,222)
Remeasurements - impact of any change in assumptions	17,481	(12,666)
Remeasurements - amendments to the contribution schedule	-	13,243
	<u>8,226</u>	<u>(10,645)</u>

Further information in relation to the pension provision is provided in note 18.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 8 Raising funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
<u>Fundraising and publicity</u>				
Advertising	2,343	2,291	4,634	6,042
Administration expenses	11,718	-	11,718	11,474
Staff costs	31,289	-	31,289	39,653
	<u>45,350</u>	<u>2,291</u>	<u>47,641</u>	<u>57,169</u>
Fundraising and publicity	45,350	2,291	47,641	57,169
	<u>45,350</u>	<u>2,291</u>	<u>47,641</u>	<u>57,169</u>
<b>For the year ended 31 March 2019</b>				
Fundraising and publicity	52,419	4,750		57,169
	<u>52,419</u>	<u>4,750</u>		<u>57,169</u>

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 9 Charitable activities

	2020 £	2019 £
Staff costs	933,415	900,155
Depreciation and impairment	14,009	12,203
Recruitment	2,081	1,601
Travel and subsistence	17,369	16,521
Reference books and publications	3,988	4,851
Research costs	10,969	5,700
Consultancy	65,298	66,276
Training course expenses	171,709	277,264
Seminars and conferences	56,684	62,093
Printing and stationery	35,631	28,998
Telephone and postage	20,816	18,558
Cheques for charity	116,611	140,362
Affiliation fees	393	1,123
Pension scheme management costs	9,181	9,181
	<u>1,458,154</u>	<u>1,544,886</u>
Share of support costs (see note 10)	282,717	285,288
Share of governance costs (see note 10)	9,797	12,108
	<u>1,750,668</u>	<u>1,842,282</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,384,644	1,538,535
Restricted funds	366,024	303,747
	<u>1,750,668</u>	<u>1,842,282</u>

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 10 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Staff costs	137,937	-	137,937	146,459	-	146,459
Depreciation	45,535	-	45,535	46,436	-	46,436
Printing and stationery	4,328	-	4,328	4,995	-	4,995
Telephone and postage	3,671	-	3,671	3,349	-	3,349
Rent, insurance and service charges	29,967	-	29,967	29,069	-	29,069
Cleaning, heat and light	38,621	-	38,621	34,503	-	34,503
Repairs and maintenance	10,579	-	10,579	7,886	-	7,886
Equipment rental	5,059	-	5,059	4,493	-	4,493
General expenses	4,198	-	4,198	2,340	-	2,340
Bank charges and hire purchase interest	1,606	-	1,606	1,879	-	1,879
Loss on disposal	6	-	6	2,258	-	2,258
Bad debts provision	1,210	-	1,210	1,621	-	1,621
Audit fees	-	5,880	5,880	-	5,880	5,880
Legal and professional	-	3,917	3,917	-	6,228	6,228
	<u>282,717</u>	<u>9,797</u>	<u>292,514</u>	<u>285,288</u>	<u>12,108</u>	<u>297,396</u>
Analysed between						
Charitable activities	<u>282,717</u>	<u>9,797</u>	<u>292,514</u>	<u>285,288</u>	<u>12,108</u>	<u>297,396</u>

Governance costs includes payments to the auditors of £5,880 (2019- £5,880) for audit fees.

#### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but four of them were reimbursed a total of £697 travelling expenses (2019 - two were reimbursed £508).

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 12 Employees

##### Number of employees

The average monthly number of employees during the year was:

<b>2020</b>	<b>2019</b>
<b>Number</b>	<b>Number</b>
34	34
<u>34</u>	<u>34</u>

##### Employment costs

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	970,632	958,319
Social security costs	90,449	88,828
Other pension costs	41,560	39,120
	<u>1,102,641</u>	<u>1,086,267</u>

The number of employees whose annual remuneration was £60,000 or more were:

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
In the band £80,001 - £90,000	<u>1</u>	<u>1</u>





**NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2020**

**14 Fixed asset investments**

			<b>Other investments</b>
<b>Charity</b>			
<b>Cost or valuation</b>			
At 1 April 2019 & 31 March 2020			1 —
<b>Carrying amount</b>			
At 31 March 2020			1 ==
At 31 March 2019			1 ==
Other investments comprise:	<b>Notes</b>	<b>2020 £</b>	<b>2019 £</b>
Investments in subsidiaries	<b>29</b>	1 ==	1 ==

All fixed asset investments are held in the UK.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 15 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
<b>Group</b>		
Trade debtors	133,158	165,810
Other debtors	230,901	86,624
Prepayments and accrued income	10,098	10,606
	<u>374,157</u>	<u>263,040</u>
<b>Charity</b>		
Trade debtors	119,271	149,050
Amounts owed by group undertakings	18,000	18,000
Other debtors	228,962	86,624
Prepayments and accrued income	10,098	10,606
	<u>376,331</u>	<u>264,280</u>

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

	Notes	2020 £	2019 £
<b>Group</b>			
Other taxation and social security		30,160	29,852
Deferred income	17	1,220,466	1,171,720
Trade creditors		54,344	92,807
Other creditors		1,108,315	1,383,160
Accruals and deferred income		67,270	63,050
		<u>2,480,555</u>	<u>2,740,589</u>
<b>Charity</b>			
Obligations under finance leases		-	-
Other taxation and social security		24,843	22,487
Deferred income		1,220,466	1,171,720
Trade creditors		53,630	93,219
Other creditors		1,108,315	1,383,160
Accruals and accrued income		66,019	58,272
		<u>2,473,273</u>	<u>2,728,858</u>

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

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### 17 Deferred income

	2020 £	2019 £
<b>Group and charity</b>		
Other deferred income	1,220,466	1,171,720
	<u>1,220,466</u>	<u>1,171,720</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.

### 18 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £41,560 (2019 - £39,120).

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 18 Retirement benefit schemes (Continued)

##### Defined benefit schemes

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 Pension Trust 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 £43,827 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 2019 by a professionally qualified actuary using the 'projected unit credit' method. The market value of the Scheme's assets at the valuation date was £35.4 million. The valuation revealed a shortfall of assets compared to liabilities of £2.4 million.

The current deficit recovery plan was put in place after the 2016 valuation to fund the previous deficit of £6.1 million and runs until 31 March 2038. The results of the 2019 valuation means a new deficit recovery plan is required to fund the deficit of £2.4 million. This commenced on 1 August 2020 and will run until 29 February 2028.

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.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 18 Retirement benefit schemes (Continued)

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.

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.

Movements in the present value of defined benefit obligations:

	<b>2020</b>
	<b>£</b>
Liabilities at 1 April 2019	489,325
Benefits paid	(34,646)
Actuarial gains and losses	(17,481)
Interest cost	9,255
	<hr/>
At 31 March 2020	446,453
	<hr/> <hr/>

The total provision is £446,453 (2019 - £489,325).

The above provisions have assumed a discount rate of 2.49% per annum (2019 - 2.01% per annum) for the Northern Ireland Charities Pension Scheme, and 2.53% per annum (2019 - 1.39% 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.

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%.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2020 £
	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	
Atlantic Philanthropies (Property)	299,000	-	(9,200)	289,800	-	(9,200)	280,600
Belfast Regeneration Office (Property)	222,604	-	(6,849)	215,755	-	(6,849)	208,906
Big Lottery (Property)	343,200	-	(10,560)	332,640	-	(10,560)	322,080
DSD Capital Grants	20,739	-	(685)	20,054	-	(675)	19,379
CFC Client Funds	174,085	128,337	(140,362)	162,060	123,458	(116,612)	168,906
Peace III Vital Links	115	-	(17)	98	-	(15)	83
Centre for Economic Empowerment	818	-	-	818	-	-	818
Big Lottery - Detail Data Grant	-	4,600	(4,600)	-	-	-	-
Department for Communities - Faith Strand	-	49,186	(49,186)	-	44,527	(44,527)	-
Peace IV - The Next Chapter	-	36,069	(36,069)	-	35,314	(35,314)	-
The Trusthouse Charitable Foundation	-	9,050	(9,000)	50	-	-	50
Pivotal: Public Policy Forum NI	-	112,681	(23,020)	89,661	-	(48,424)	41,237
Building Change Trust - Knowledge Programme	-	15,000	(9,000)	6,000	-	(6,000)	-
Building Change Trust - Social Innovation Programme	-	9,950	(9,950)	-	-	-	-
Department for Communities Projects	-	-	-	-	125,599	(90,139)	35,460
	<u>1,060,561</u>	<u>364,873</u>	<u>(308,498)</u>	<u>1,116,936</u>	<u>328,898</u>	<u>(368,315)</u>	<u>1,077,519</u>

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2018 £	Resources expended £	Balance at 1 April 2019 £	Resources expended 31 March 2020 £	Balance at 31 March 2020 £
Designated Premises Reserve	172,701	(4,233)	168,468	(4,233)	164,235
	<u>172,701</u>	<u>(4,233)</u>	<u>168,468</u>	<u>(4,233)</u>	<u>164,235</u>

#### 21 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total Unrestricted funds 2020 £	Total Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:						
Tangible assets	437,834	831,047	1,268,881	461,048	858,347	1,319,395
Current assets/ (liabilities)	623,496	246,472	869,968	672,158	258,589	930,747
Provisions and pensions	(446,453)	-	(446,453)	(489,325)	-	(489,325)
	<u>614,877</u>	<u>1,077,519</u>	<u>1,692,396</u>	<u>643,881</u>	<u>1,116,936</u>	<u>1,760,817</u>



# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 22 Explanatory notes to the reserves 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.

###### 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.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 23 Explanatory notes to the funds (continued)

##### 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 Esmée 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.

##### Peace IV - The Next Chapter

NICVA launched a two-year, cross-border partnership project 'The Next Chapter'. The project is funded under the PEACE IV programme and the lead partner is Politics Plus. The project aims to encourage and support greater participation by women in politics and public life by establishing 10 local networks or 'Chapters' involving 300 women from across Northern Ireland and the Border Counties and providing networking, development, and training opportunities and supporting the development of local chapter projects.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 24 Explanatory notes to the reserves funds (continued)

##### The Trusthouse Charitable Foundation

The Trusthouse Charitable Foundation awarded NICVA a grant of £5,000 in recognition of NICVA's work with their Older People's grant programme and to go towards developing the fundraising skills/capacity of the NI VCSE.

##### Pivotal: Public Policy Forum NI

NICVA have been funded by the Irish Department of Foreign Affairs and The Joseph Rowntree Charitable Trust to help set up the Public Policy Forum with the purpose to launch a new public policy think tank for Northern Ireland. With the aim to help Northern Ireland prosper by encouraging better public policy and involving a wider range of people in policy debate.

##### Building Change Trust - Knowledge Programme

Developing a roadmap for improving information security and cyber resilience in the VCSE sectors

The voluntary sector plays a key role in delivering public services in Northern Ireland, with over 75% of funding and almost £500 million of service contracts coming directly from the public sector. By the nature of the work they do, voluntary sector organisations often deal with highly sensitive personal data. Evidence suggested that there was a need to build the capacity and cyber resilience of voluntary sector organisations to operate safely and securely in a digital world.

Through this programme, NICVA brought together subject matter experts from statutory bodies, regulatory authorities, the security industry and academia to give insight on the growing threats to information security for organisations and the options for risk management controls. Through a knowledge exchange process, which included expert engagement, surveys, awareness raising seminars and *Design Thinking* sessions facilitated by Work West, the participants identified ways to improve information security and cyber resilience in the VCSE sector.

##### Building Change Trust - Social Innovation Programme

In 2018, three NICVA staff members participated in the Workwest Design Thinking workshops funded by Building Change Trust Social Innovation Programme. A solution-based approach to problem solving. The task was to consider the impact the introduction of GDPR would have on the sector. The solution reached was to interpret the legislation into animated "bite size" chunks of information. With funding, from the Building Change Trust, 5 animations, presented by the GDPR Fairy were designed and produced, the animations were launched in Jan 19.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 25 Explanatory notes to the reserves funds (continued)

DfC projects

Project Title: Support to Women's Aid to scale the Family First Project

The purpose of this project was to Support Women's Aid Antrim, Ballymena, Carrickfergus, Larne Newtownabbey (ABCLN) to develop a prototype model of the Family First project. The project provided support to Women's Aid ABCLN in gauging the level of interest and potential for scaling of the model in other Trust areas.

Project Title: Charity Trustee Capacity Building Pilot

The purpose of the project was to provide direct support to Charities in default of from submitting their annual return to the Charity Commission NI to enable them to complete their annual monitoring returns.

Project Title: Cross Sector Collaboration

The purpose of the project is to support the development of a Cross Sector Innovation Forum which will include Public, Private and Voluntary and Community Sector Organisations which will support the supply of new innovations and collaborations from both within the private and voluntary and community sectors.

Project Title: Community Application Programming Interface (Community API)

This project involved the development of a pilot project "CommunityAPI" running on the CommunityNI platform. The pilot provides a directory of health & wellbeing services provided by Charities, Voluntary, Community and Social Enterprise organisations in North Belfast.

Project Title: Skills Match

This project led by Business in the Community and in partnership with NICVA is an online platform that links up skilled and knowledgeable business volunteers with community, voluntary, social enterprise and public sector organisations that have made a request for professional support across a wide range of skill sets.

#### 26 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020	2019
	£	£
<b>Group and charity</b>		
Within one year	5,380	5,380
Between two and five years	1,793	7,174
	<u>7,173</u>	<u>12,554</u>

#### 27 Events after the reporting date

These financial statements were approved in the midst of the coronavirus global pandemic and the trustees anticipate that there will be an impact on the group's income in the short term. The group has adequate resources to meet its ongoing financial obligations and the medium to long term impact of coronavirus is not expected to be significant.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 28 Related party transactions

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020 £	2019 £
Aggregate compensation	272,168	268,871

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

There were no other transactions with related parties requiring disclosure.

#### 29 Subsidiaries

Details of the charity's subsidiaries at 31 March 2020 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Sector Matters Limited	Northern Ireland	The provision of HR, financial and other support services to the voluntary and community sector and to small businesses.	Ordinary	100.00	

#### 30 Cash generated from operations

	2020 £	2019 £
(Deficit)/surplus for the year	(68,421)	57,422
Adjustments for:		
Investment income recognised in statement of financial activities	(7,040)	(7,075)
Loss on disposal of tangible fixed assets	6	2,258
Depreciation and impairment of tangible fixed assets	59,544	58,639
Difference between pension charge and cash contributions	(42,872)	(25,123)
Movements in working capital:		
(Increase)/decrease in debtors	(111,116)	80,729
(Decrease) in creditors	(308,780)	(664,457)
Increase/(decrease) in deferred income	48,746	(11,035)
<b>Cash absorbed by operations</b>	<b>(429,933)</b>	<b>(508,642)</b>

#### 31 Analysis of changes in net funds

The charity had no debt during the year.

# NORTHERN IRELAND COUNCIL FOR VOLUNTARY ACTION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### **32 Contingencies**

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

#### **33 Cheques for charity**

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 £123,458 (2019 - £128,337) of Cheques for Charity donations, with £116,611 (2019 - £140,362) being dispersed to charitable organisations as instructed by the donors.

#### **34 Conduit funding**

NICVA is responsible for receiving and distributing funds on behalf of the Department for Communities. During the year £187,806 (2019 - £186,218) was received and distributed and no balance was held in relation to these monies at 31 March 2020.