



ACCORD N. IRELAND
Catholic Marriage Care Service



ANNUAL REPORT 2023



ACCORD CENTRES IN NORTHERN IRELAND



Northern Ireland Centres are based in:

Armagh
Ballymena*
Belfast*
Derry
Downpatrick
Enniskillen
Maghera
Newry
Omagh

* Coleraine outreach centre & NIRO outreach centre

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- ♦ A message from Archbishop Eamon Martin
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- ♦ ACCORD NI Annual Audit Accounts

MISSION STATEMENT

Empowering people.
Fostering Relationships.
Caring for Couples facing
the challenges of Christian Marriage.

VISION STATEMENT

The three Accord Companies, Accord NI CLG, Accord Dublin CLG and Accord CLG, share the same vision statement.

- * They provide a nationwide service to couples preparing for or seeking a deeper commitment within the Sacrament of Marriage.
- * They are committed to providing a quality service.
- * Their Facilitators and Counsellors come from a wide variety of backgrounds and are appropriately trained.
- * They respond to the challenges facing Christian Marriage today and affirm its value in an ever-changing world.
- * Facilitators and Counsellors empower couples to explore and reflect on:
 - * The essential elements of Sacramental Marriage.
 - * The purpose and value of their choices within a committed relationship.

Accord on the island of Ireland serves the pastoral needs of couples at different stages in their relationship.

PREPARATION FOR MARRIAGE in a Christian context focuses on the essential components which foster a good couple relationship:

- * Lifelong commitment.
- * Communication and conflict resolution skills.
- * Responsible parenthood within a faith context.
- * Time and resource management.
- * Trust in the providence and love of God.

ONGOING SUPPORT throughout marriage facilitates:

- * The development of strategies for the emotional, spiritual and psychological wellbeing of couples.
- * Reflection on the Christian experience of unconditional love, commitment and family life.

MARRIAGE AND RELATIONSHIP COUNSELLING is provided for couples as well as individuals in a couple relationship in a caring and confidential manner. It is a twofold process enabling clients to identify and acknowledge difficulties in their relationship and to discover their inner resources to deal with them.



ACCORD N. IRELAND
Catholic Marriage Care Service

N. IRELAND BOARD OF DIRECTORS

Archbishop Eamon Martin	Deirdre O’Rawe (company secretary)
Bishop Larry Duffy	Clare O’Loan
Bishop Donal McKeown	
Bishop Noel Treanor	Peter McGuinness
Bishop Michael Router	Gemma Loughran

N. IRELAND OFFICE STAFF (FULL-TIME & PART-TIME)

Mrs Deirdre O’Rawe	Mrs Joanne McKee, Administrator
Regional Director	Mrs Bronagh McCourt, Administrator
	Mrs Moira O’Hare, Administrator
Mrs Brenda Russell	
Senior Finance Admin/Privacy Officer	

AUDITORS

BANKERS

Hill Velacott	Bank of Ireland, Donegal Square South
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CHARITABLE STATUS

CHARITY NO: NIC102330	COMPANY NO: NI627165
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A message from the Chairperson

Archbishop Eamon Martin

As chairman of Accord NI Catholic Marriage Care Service, I am pleased to report on the achievements of the past year and outline our plans for the coming year. Our counsellors and facilitators remain dedicated to supporting marriages, relationships and families across N. Ireland. We are indebted to them for their commitment and generosity.

Accord (NI) Marriage Education Facilitators offered support and delivered marriage preparation to 2,204 couples who attended 126 programmes. Both face-to-face and the adapted Virtual Interactive Marriage Preparation programme developed in 2020 continued to provide an opportunity for couples, including inter-church couples, preparing for sacramental marriage and was enthusiastically delivered by our facilitators. There were 1,309 hours of marriage and relationship counselling provided both in-person and online. I am reminded of what Pope Francis referred to at a meeting with the international Teams of Our Lady Movement, in 2024, when talking about those who work in family ministry as *"an expression of the Church 'going out', which draws close to people's situations and problems and spends itself without reserve for the good of families today and tomorrow."* Over the last 62 years Accord NI's work has enhanced couples' ability to communicate in marriage through marriage preparation and supported couples through counselling to cope with, what on their own, would be over-whelming challenges in their relationships. The Pope is constantly emphasizing the value of the efforts to accompany couples closely so that they do not feel alone in the difficulties of life and in their marital relationship. In marriage preparation, the role of the parish and pastoral ministries like Acord NI are central to helping couples prepare for marriage and family life, by learning from those who have already advanced along the path on which they are now setting out. He asks us to *"Take care of young couples... Do not let them accumulate suffering and wounds in the loneliness of their homes."* We know from couple feedback that the marriage preparation programme helps them to talk through issues they may not have thought of, or were resistant to, and offers them tools to communicate effectively and manage conflict. In his exhortation, *Amoris Laetitia* (The Joy of Love 2016) the Pope notes that, *'no family drops down from heaven perfectly formed; families need constantly to grow and mature in the ability to love'*. It is important that couples setting out on married life give themselves the time and space needed to plant the seeds that one day will grow and that as they leave the programme, they know that their future happiness and wellbeing is important to us; that we are here whenever needed; they are not alone.

It is encouraging that many couples come back to us when they realise they need support. We know from couples presenting for counselling that communication, problematic behaviour and managing conflict continue to be the main reasons couples seek our help. Our counselling service also contributes in a very positive way to the happiness and well-being of many children, often very significantly, when their parents seek help in order to resolve their relationship difficulties. One striking recent statistic is that 59% of couples attending Accord (NI) reported that arguments are *sometimes* resolved calmly. We know from our counsellors that marriage and relationship failures bring with them great suffering and leave deep wounds in people; in safeguarding marriage and relationships, we are safeguarding families. In the past year, counsellors have availed of CPD including dealing with Sexual Issues in Couple Therapy, Neurodiversity in Couples Work, and a Master Class in Family Therapy Skills.



A message from the Chairperson

Archbishop Eamon Martin

Accord NI counsellors specialise in dealing with couples where there are concerns about domestic abuse. In the 12 months from 1st April 2023 to 31st March 2024, there were 32,763 domestic abuse incidents in Northern Ireland. We know that in 2022/23, domestic abuse cases made up more than a fifth of the Public Prosecution Service's caseload. All Accord NI counsellors are trained in the knowledge, procedures and skills required to recognise and, as appropriate, work safely with Domestic Abuse (DA) cases.

We welcome the opportunity to work collaboratively with Marriage Care UK in offering the Certificate in Relationship Counselling in N. Ireland next year. Marriage Care UK is an organisational member of the British Association for Counselling and Psychotherapy (BACP). We look forward to working with their team and continuing our long association as we embark on the training and formation of a new generation of counsellors, secure in the knowledge of our collective experience that the most fractured of relationships hanging by a single thread, can be rewoven within the safety net of skilled support and acceptance. We share the belief that everyone should have the same opportunity to enjoy a healthy, dependable relationship - making a real difference to children's life chances, to adult wellbeing and the emotional and economic health of society. And it remains our common mission to share relationship skills and knowledge, and support couples and individuals in the best and worst of times in their relationships, regardless of their ability to pay.

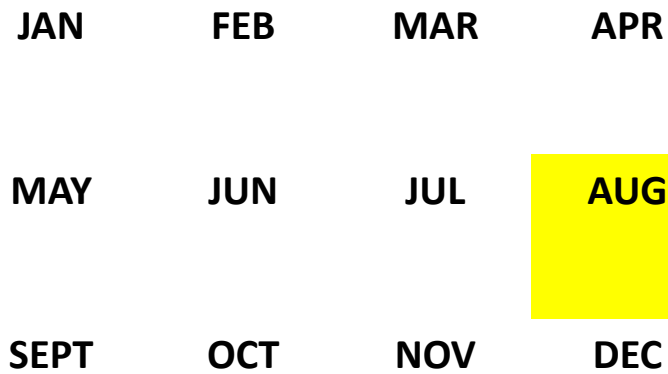
During this year, the Board has begun a fundamental review of the work and future direction of Accord (NI). This has involved consultation with facilitators, counsellors, spouses, priest directors and staff, at a Synodal Gathering in September 2023. This gathering afforded an opportunity to share unique insights into the joys and challenges of Catholic marriage today. We heard about the pastoral needs of those preparing for Catholic marriage, of couples as they settle into permanent and committed life together, and of those who face the challenge of fundamental disappointment in their relationship. Opportunities for encouraging others to become part of this ministry were highlighted, as were the challenges and barriers that might be addressed, notably the lack of connection between Accord NI and parish communities. Since then, we have launched the new Accord Marriage Preparation Programme and Clergy video, both of which help in strengthening ties between the couples, parishes and Accord NI.

Our counsellors and facilitators may never know the influence their pastoral care of couples has had over the past six decades, but we are mindful of the words of St. Oscar Romero (1980), *'We plant the seeds that one day will grow. We water the seeds already planted, knowing that they hold future promise. We lay foundations that will need further development. We provide yeast that produces effects far beyond our capabilities.'*

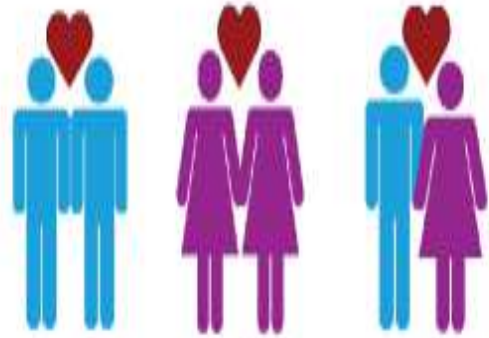
NISRA STATISTICS 2023

NISRA MARRIAGE STATISTICS 2023

Most popular month to get married in 2023



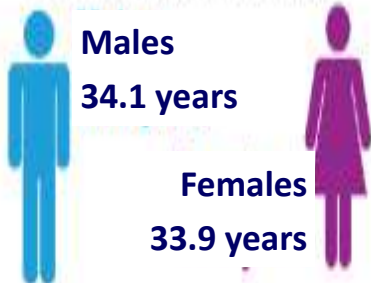
*May not sum due to rounding



318 Same Sex Marriages

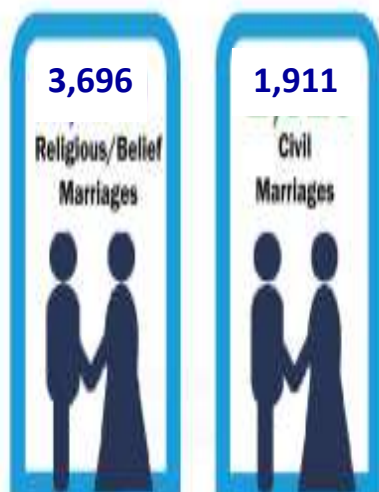
7176 Opposite Sex Marriages

Average age at marriage



7494 Marriages 2023

Of the 7,494 marriages, 7,176 were opposite sex marriages and 318 same sex marriages. There were 1,887 Catholic marriages, 570 Presbyterian, 395 Church of Ireland, 119 Methodist, 2,612 from other denominations and 1,911 Civil Marriages and 89 conversions from civil partnerships to marriage.



NISRA 2023

DIVORCE STATISTICS

PENDING

ACCORD NI
MARRIAGE EDUCATION SERVICE

The Work of Accord NI – Marriage Education

Accord (NI) Marriage Education Service

Thanks to the Accord (NI) Marriage Education Facilitators, 2,204 couples availed of the Accord *‘Marriage a Journey, not a Destination’* programme, in 2023.

Seven new marriage education facilitator trainees began training and a further five completed training. As always, we are indebted to the dioceses and parishes for helping with annual recruitment.

The updated Accord Marriage Preparation Programme was approved by the Irish Bishops Conference in June 2023. As we prepared to offer this updated programme, we acknowledge the commitment of our priests and deacons to couples preparing for the sacrament of marriage.

The engagement with couples during this part of their parish journey helps them to engage in, and become part of, the life of the parish community into the future. In order to enhance and support this accompaniment, the Bishops produced a video and summary of the Accord marriage preparation programme. It is our hope to build on the meeting between clergy and couples and provide resources to help deepen the conversation.

The video and materials cover key areas: family of origin, communication, conflict, commitment, intimacy and sexuality, children and sacrament. All aspects of the programme are influenced by the Sacrament of Marriage and explore how they as a couple will live out the sacrament in their daily lives; their openness to each other, the manner in which they communicate, resolve their differences, and how they will witness this vocation as a married couple in their parish community.

It is said that it takes a village to raise a child; Pope Francis in *Amoris Laetitia* seems to be saying to us it takes a parish to prepare a couple for the sacrament of marriage and accompany them in their early years of married life. *“The main contribution to the pastoral care of families is offered by the parish, which is the family of families, where small communities, ecclesial movements and associations live in harmony”* (A.L. para 202).

Annual Report 2023 Couple Testimonials

Megan Neeson and Ben McFetridge who received the St. Valentine Day Blessing were married in July and said: “Engaging in the Accord Marriage Preparation Course provided a meaningful opportunity to delve into crucial discussions together. The facilitators were respectful and insightful. They ensured that we had time together to discuss ways to improve connection, commitment, communication and managing conflict”.

Nolan Devlin and Josefa Lasota who also received the blessing and were married in August said: “We attended an Accord marriage preparation programme in January. We were both slightly apprehensive, as we didn’t know what to expect. The content was delivered at a steady pace by two friendly course facilitators, with time for group discussions, personal note taking, then sharing and talking through those opinions and priorities with my fiancée. It made us think about our family background, and how that has shaped us, both positively and negatively, what we want to achieve from marriage, our experiences within the Church, and our views on the importance of marriage as a sacrament. The whole experience of the course was very enjoyable and worthwhile for both of us as we prepare for our married life together.”

Sonya McGrath & Gerard McCormack said, ‘We really enjoyed the course and got a lot of beneficial knowledge from the course that will stand to us for our married life.



ACCORD NI
COUNSELLING SERVICE

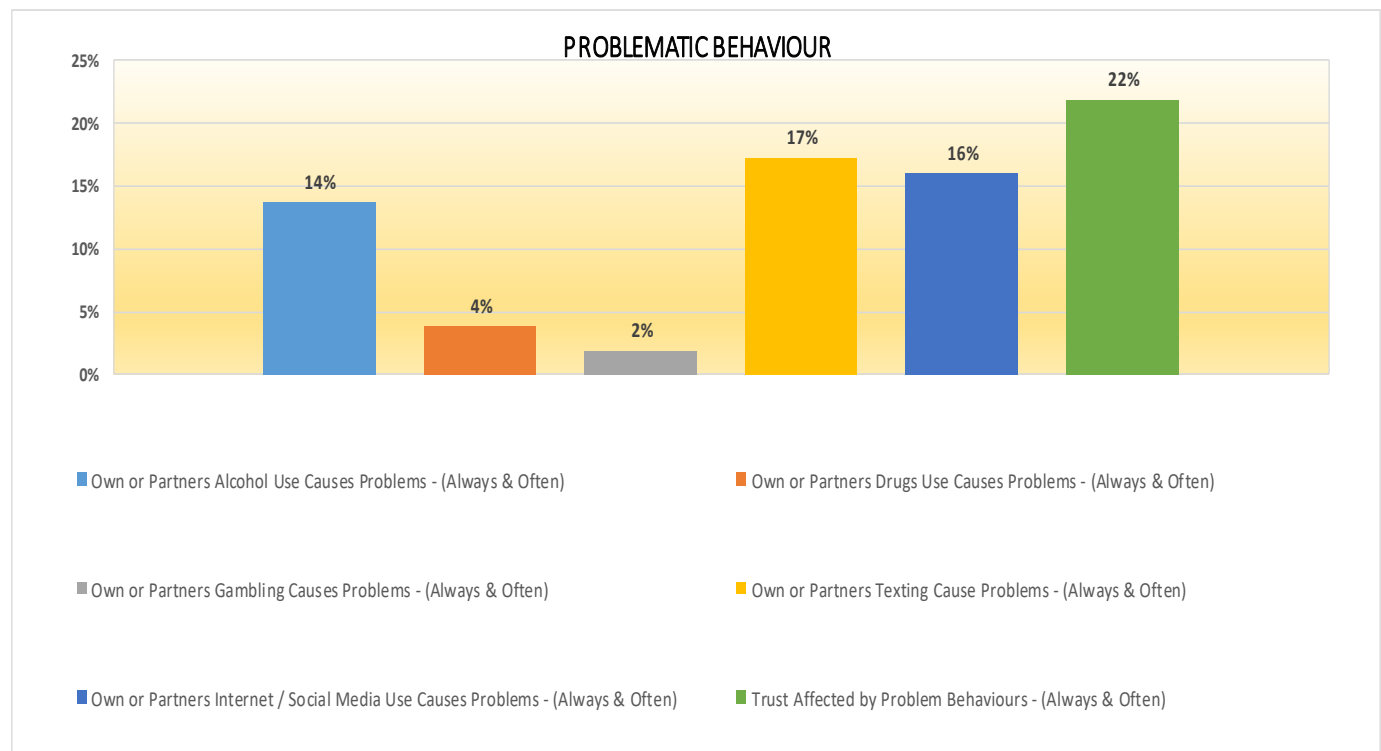
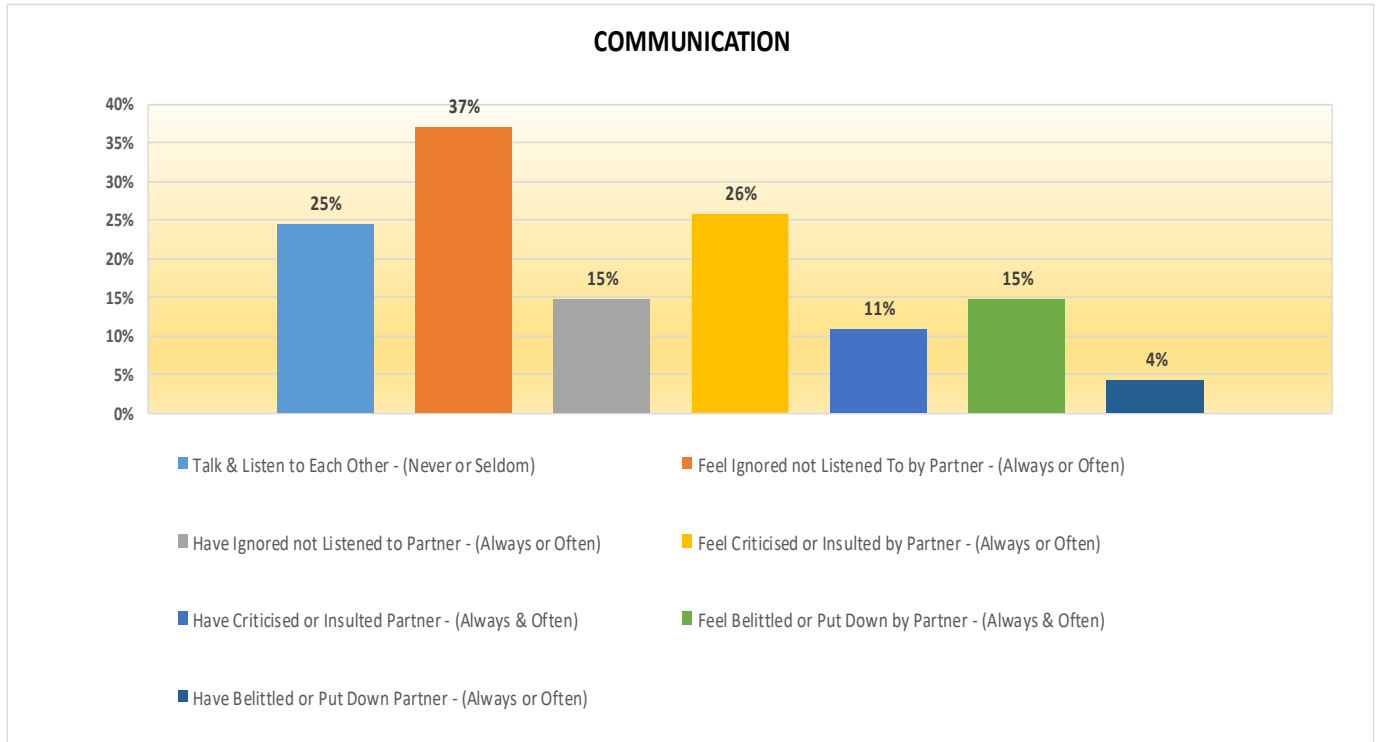
The Work of Accord NI - Counselling Service 2023

A range of relevant topics were covered in CPD:

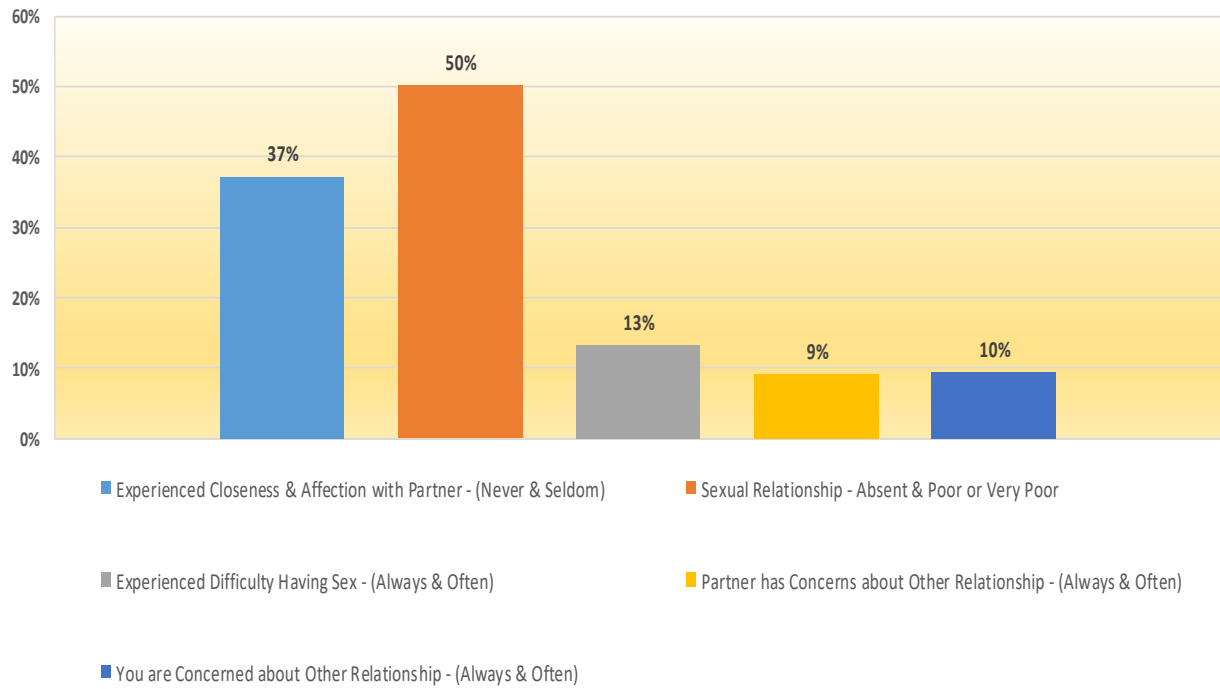
- ◆ Working with Couples in the Aftermath of Infidelity
- ◆ Diversity in the Work of the Couples and Relationships Counsellor
- ◆ The Particular Challenges of Working with Couple and Relationships Cases where there are Step Family Dynamics
- ◆ Working with Cases where Domestic Abuse has been identified
- ◆ An Introduction to Addiction in Couples Work
- ◆ Grief and Loss Informed Practice
- ◆ The Impact of Illness and Disability on the Couple Relationship: Challenges for the Couple Therapist
- ◆ An Introduction to Trauma in Couples Work
- ◆ Masterclass in Couple and Relationships Counselling Skills
- ◆ Facilitating Couples to share emotions and vulnerability
- ◆ Sexual Issues in Couple Therapy: The role of the Couple Therapist
- ◆ An Introduction to Neurodiversity in Couples Work
- ◆ Masterclass in Family Therapy Skills
- ◆ Facilitation couples to share emotions and vulnerability

PRESENTING PROBLEMS IN THE COUNSELLING ROOM

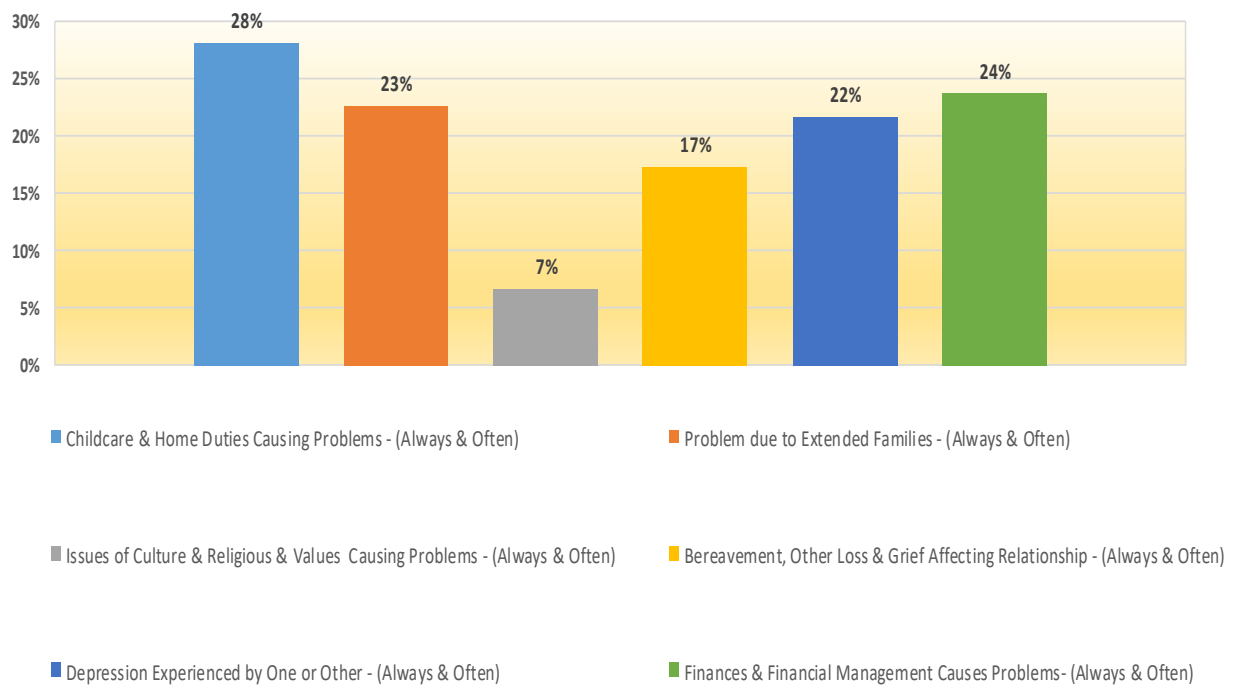
Our Needs Assessment process assists our counsellors to establish and understand the nature of client presenting problems and assures them that Accord NI is the right agency to assist them. Below are extracts from the anonymous Needs Assessment process conducted at first appointment. This process also includes an ongoing review process.

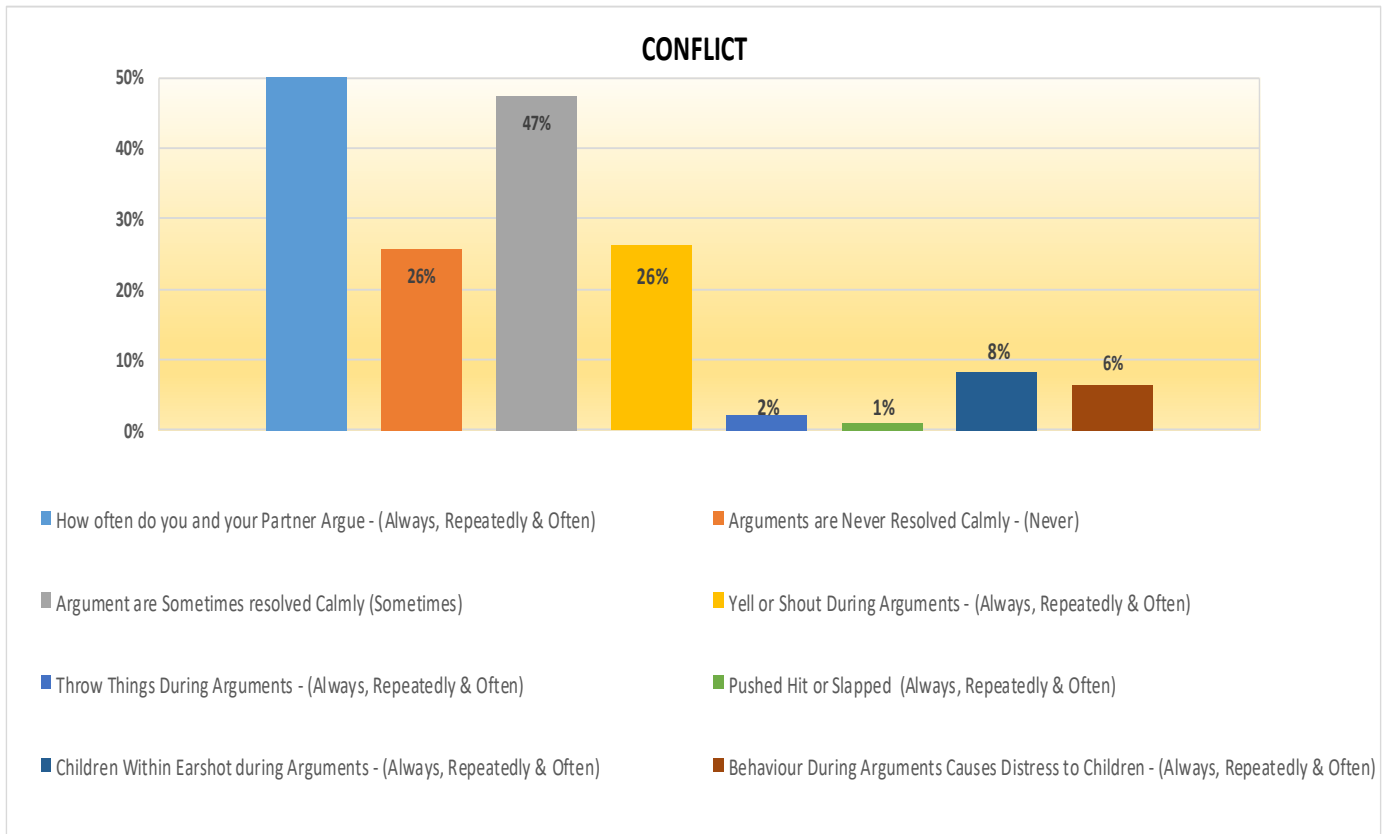


INTIMACY



FAMILY ISSUES





2023 Couple Testimonial.

From a couple who availed of counselling: “I just wanted to send a message of appreciation and thanks for the exceptional care and attention that were offered to both my husband and I, throughout our marriage counselling in Belfast. Our Counsellor was both kind and compassionate towards us at every step, helping us to work through our issues and reach common ground. I honestly don’t believe we would have ever got to that point on our own. If it wasn’t for our counsellor’s insight and perspective, I hate to think where we would be. Please send on our thanks and gratitude to her. It should also be said that other staff members we met along the way, were extremely warm and welcoming too, taking the fear out of the process for us both.

Thank you”.

ACCORD Northern Ireland CLG Centres

ACCORD N. Ireland CMCS CLG, N. I Regional Office

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Accord Belfast Centre

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Accord Derry Centre

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Accord Enniskillen Centre

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Accord Maghera Centre

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Accord Newry Centre

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Accord Omagh Centre

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T: 02890 233002

ACCORD NI
AUDITED ACCOUNTS

COMPANY REGISTRATION NUMBER: NI627165
CHARITY REGISTRATION NUMBER: NIC102332

**Accord Northern Ireland Catholic Marriage Care
Service**

Company Limited by Guarantee

Financial Statements

31 March 2024

HILL VELLACOTT

Chartered accountants & statutory auditor
22 Great Victoria Street
Belfast
BT2 7BA

Accord Northern Ireland Catholic Marriage Care Service
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024



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Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024



The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Chair's report

Reference and administrative details

Registered charity name	Accord Northern Ireland Catholic Marriage Care Service
Charity registration number	NIC102332
Company registration number	NI627165
Principal office and registered office	Cana House St Mary's Church, Chaple Lane Grotto Entrance 1st Floor, 68 Berry Street Belfast BT1 1FJ

The trustees

	Archbishop Eamon Martin	
	Bishop Michael Ruter	
	Bishop Donal McKeown	
	Bishop Lawrence Duffy	
	Mrs C O'Loan	(Resigned 14 March 2024)
	Mr P McGuinness	
	Mrs G Loughran	
	Bishop Alan McGuckian	(Appointed 27 April 2024)
Company secretary	Deirdre O'Rawe	
Auditor	Hill Veilacott Chartered accountants & statutory auditor 22 Great Victoria Street Belfast BT2 7BA	

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024



Structure, governance and management

Accord NI has centres across N. Ireland with its Regional Office based in Belfast. This year the company was fully operational with a central administration; account payment processes were effectively implemented and reviewed. In 2023/24, the company had 2 full time and 3 part-time employees, 49 volunteers, and 13 in training. The Board of Trustees met on a quarterly basis and the day-to-day operations are delegated to the Regional Director. Accord Northern Ireland CLG Catholic Marriage Care Service has eight regional centres in Belfast (Including Downpatrick), Derry, Armagh, Newry, Maghera, Omagh, Ballymena and Enniskillen, an outreach centres in Coleraine and a Regional Office in Belfast.

Objectives and activities

Accord NI is an agency of the Catholic Church providing a service to couples preparing for or seeking a deeper commitment within the Sacrament of Marriage. Accord NI's services are open to all regardless of faith, denomination or none. Services are provided, based on client need rather than ability to pay. In the Marriage Education Programme, couples are invited to explore and reflect on the essential elements of their marriage and the purpose and value of their choices within a committed relationship. Accord NI specialises in Inter-Church marriage preparation and works with clergy from the other main denominations. Relationship counselling is provided for couples, as well as individuals in a couple relationship, in a caring and confidential manner.

People who benefit from our work are;

- Those whose ability to communicate in marriage is enhanced in marriage preparation;
- Those who learn through counselling to cope with, what on their own, would be over-whelming challenges in their relationships;
- Those who avail of the fertility and wellbeing service;
- The children, parents and teachers who benefit from the pioneering work in relationships and sexuality education in schools;
- Those who are helped through counselling to separate amicably and to minimise the consequential damage to their children.

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee



Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities *(continued)*

Accord NI's counselling service contributes in a very positive way to the happiness and well-being of many children, often very significantly, when their parents seek help in order to resolve their relationship difficulties. We know from couples presenting for counselling that communication, problematic behaviour and managing conflict continue to be the main reasons couples seek our help. One striking recent statistic is that 49% of couples attending Accord (NI) reported that arguments are sometimes resolved calmly. As a pastoral service, Accord NI seeks to support and strengthen marriages, relationships and families. Research clearly shows that inter-parental conflict can damage intimate relationships and cause disruption in family life. The family is necessary for the stability of society as a unit in which children, are nurtured, cared for and reared into adulthood. Emotionally unhealthy or dysfunctional families can often find the task of rearing and enabling children to be balanced and happy especially challenging and difficult. Given the importance of the family for the life and well-being of society, it is essential that Accord NI continues to work to provide the necessary supports to strengthen marriages, relationships and families.

Our counsellors remain committed to accompanying couples when they need us and for as long as they need us and are open to all, regardless of faith, denomination or none. Our service is based on need rather than an ability to contribute and in this cost-of-living crisis we continue to see a significant number of couples who are struggling financially.

Accord NI's work falls within activities mandated by the Department of Health, Family and Children's Policy Directorate. In addition, the aims of the organisation dovetail with and compliment the Government's Families Matter - Supporting Families in Northern Ireland (2008). This strategy supports the aims and objectives of another strategy - 'Our Children and Young People, Our Pledge' - which sets out the vision for improving support for families and children.

With 11 locations throughout Northern Ireland, Accord NI strives to be as accessible as possible and to reach out to those most marginalised in our society. The vast majority of people who avail from our services could not afford counselling within the private sector. An additional direct benefit is that helping families to remain together reduces the cost to the exchequer.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Accord Marriage Education Facilitators offered support and delivered marriage preparation to 2,204 couples who attended 126 programmes. Both face-to-face and the adapted Virtual Interactive Marriage Preparation programme developed in 2020 continued to provide an opportunity for couples, including inter-church couples, preparing for sacramental marriage and was enthusiastically delivered by our facilitators. There were 1,309 hours of marriage and relationship counselling provided both in-person and online.

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024



Achievements and performance *(continued)*

Communication

24% noted that they and their partner were never or seldom able to talk and listen to each other
33% felt they were always or often ignored or not listened to by their partner
17% reported that they always or often ignored or did not listen to their partner
20% felt they were always or often criticised or insulted by their partner
21% reported that they always or often criticise their partner
20% felt they were always or often belittled or put down by their partner
11% reported that they always or often belittled or put down their partner.

Problematic Behaviour

16% reported their own or their partner's use of alcohol was always or often problematic
4% reported their own or their partner's use of drugs was always or often problematic
0% reported their own or their partner's gambling was always or often problematic
16% reported their own or their partner's use of the phone/texting, internet or social media always or often caused problems
32% reported that trust in the relationship was always or often affected by problem behaviours.

Intimacy

36% reported that they never or seldom experienced closeness and affection with their partner
50% described their sexual relationship as either absent, poor or very poor
12% reported difficulty always or often having sex
15% reported their partner always or often having concerns about another close, physical, or emotional relationship of theirs
11% reported always or often having concerns about another close, physical, or emotional relationship of their partner's.

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024



Achievements and performance *(continued)*

Family Issues

30% reported that childcare and home duties always and often caused problems in the relationship
32% reported problems between them and their own or their partner's extended family always or often
7% reported issues of culture, religious beliefs or values often or always caused difficulties between them and their partner
23% reported bereavement, other loss or grief experienced by them or their partner affected their relationship always or often
34% reported that either they or their partner always or often experienced depression
33% reported that finances and financial management always or often caused problems between them.

Conflict

56% reported they always, repeatedly or often argued with their partner
25% reported that arguments are never resolved calmly
59% reported that arguments are sometimes resolved calmly
44% reported that they or their partner always, repeatedly or often yelled or shouted during arguments
0% reported that they or their partner always, repeatedly or often throw things during arguments.
2% reported that children were within earshot during arguments always, repeatedly or often.
4% reported that behaviour during arguments caused distress to children always, repeatedly or often.

CPD delivered to Counsellors:

- Sexual Issues in Couple Therapy: The role of the Couple Therapist.
- An Introduction to Neurodiversity in Couples Work.
- Master Class in Family Therapy Skills.
- Master Class in Couple and Relationships Counselling Skills.

CPD delivered to Marriage Education Facilitators included:

- Laying Strong Foundations.
- Family of Origin.
- Couple Conversations.
- Sexuality and Intimacy.
- Trust and Commitment.
- Choosing the Sacrament of Marriage.
- Working with Conflict.
- Relationship, Wellbeing and Family.

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

Marriage Care UK Initial Counsellor Training

Marriage Care UK is an organisational member of the British Association for Counselling and Psychotherapy (BACP) and works in accordance with BACP's ethical framework. The new 'Certificate in Relationship Counselling' (CRC) training course has been developed in line with BACP's criteria for a course of this nature and the learning outcomes have been mapped to their latest Scope of Practice and Education (SCoPEd) framework. A cohort of 12 trainees (eight Accord NI and four Marriage Care UK) began Phase 1 of the Certificate in Relationship Counselling (CRC) training in 2024. The certificate consists of 19 months of academic content delivery and assignments, and 160 hours of counselling delivered via webcam and face to face. The aim is for trainee counsellors to start their 160 hours of working with clients in Autumn 2024, after the fourth residential weekend. This is subject to progress, and the final sign-off to begin seeing clients is decided by tutors and supervisors. Trainees will be required to offer webcam and in-person sessions. To meet BACP standards, at least 51% of the first 100 placement hours will need to be face to face sessions. Trainees will work with individuals and couples, but at least 60% of counselling hours should be with couples. This course is designed to give opportunities for practice and evaluation of skills when working with couples, and to consider the professional and ethical issues specific to counselling couples rather than individuals.

Synodal Gathering

During this year, the Board has begun a fundamental review of the work and future direction of Accord (NI). This has involved consultation with facilitators, counsellors, spouses, priest directors and staff at a Synodal Gathering in September 2023. This gathering afforded an opportunity to share unique insights into the joys and challenges of Catholic marriage today. We heard about the pastoral needs of those preparing for Catholic marriage, of couples as they settle into permanent and committed life together and of those who face the challenge of fundamental disappointment in their relationship. Opportunities for encouraging others to become part of this ministry were highlighted as were the challenges and barriers that might be addressed, notably the lack of connection between Accord NI and parish communities. Since then, we have launched the new Accord Marriage Preparation Programme and Clergy video, both of which help in strengthening ties between the couples, parishes and Accord NI.

Financial review

Accord Northern Ireland Marriage Care Service obtains finance from a number of sources, marriage preparation courses, counselling contributions and diocesan grants. Given the cessation of the Department of Health Core Grant to the voluntary and community sector in September 2023, and the Board's responsibility to ensure organizational sustainability, it was agreed that in the absence of alternative funding, the Board takes the difficult decision of operating billing to centres in order to meet the balance of funding required for NI Regional office. Accord NI is actively working with NICVA, CO3 and the third sector to lobby for the reinstatement of funding.

As of 1st May 2016, the Accord Regional Office and the 9 centres ceased to operate individually and all resources were transferred into the bank accounts of Accord Northern Ireland Catholic Marriage Care Service. Since then, all funds have been lodged into and all expenses have been paid from accounts operated under the name of the Accord NI CLG.



Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024



Plans for future periods

- Implementation of the new Accord Marriage Preparation Programme and rolling out training for all Marriage Education Facilitators.
- Development of extended virtual Marriage Preparation Programme.
- Completion of delivery of Phase 1 of the Certificate in Couple Counselling in partnership with Marriage Care UK.
- Selection and Training of Couple Counselling Supervisors.
- Selection and training of Fertility and Wellbeing Counsellors.
- A further Synodal Reflection in 2024 on the Challenges facing the future of the Service of the Catholic Church in supporting Marriage, Relationships and Families through Marriage Preparation and accompanying Couples in their relationship difficulties. The Board is seeking to enrich the Accord NI conversation and is inviting a small number of clergy and representatives from pastoral councils and agencies/groups involved in the ministry of marriage and family, to join Accord members as we focus on the key synodal questions that emerged from our first gathering in 2023.
- Supporting priests in completing the final stage of the Marriage Preparation Programme.
- Implementation of a new Marriage Education Facilitator Supervision Model.
- Board ratification of Child Safeguarding, Adult Safeguarding and Domestic Abuse policies.

Trustees' responsibilities statement

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee



Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

Auditor

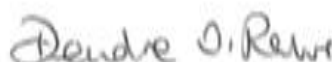
Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 7 November 2024 and signed on behalf of the board of trustees by:

+ 

Archbishop Eamon Martin
Trustee



Deirdre O'Rawe
Charity Secretary

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee



Independent Auditor's Report to the Members of Accord Northern Ireland Catholic Marriage Care Service

Year ended 31 March 2024

Opinion

We have audited the financial statements of Accord Northern Ireland Catholic Marriage Care Service (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Accord Northern Ireland Catholic Marriage Care Service
Company Limited by Guarantee



Independent Auditor's Report to the Members of Accord Northern Ireland Catholic Marriage Care Service *(continued)*

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 the audit:

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act (Northern Ireland) 2008 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.

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee



Independent Auditor's Report to the Members of Accord Northern Ireland Catholic Marriage Care Service *(continued)*

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee



Independent Auditor's Report to the Members of Accord Northern Ireland Catholic Marriage Care Service *(continued)*

Year ended 31 March 2024

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate to:

- the charitable status of the Charity and its registration with The Charity Commission for Northern Ireland under the Charities Act (Northern Ireland) 2008 and the Charities Act (Northern Ireland) 2013;
- compliance with the Charities SORP (FRS 102) (second edition - October 2020) - 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 2020);
- data protection laws (including UK General Data Protection Regulation (GDPR)); and

We assessed the risks of material misstatement in respect of fraud with the consideration of:

- the Charity's own assessment of the risks that irregularities may occur either because of fraud or error that was approved by the directors of the Trustee;
 - the results of our enquiries of management and the Audit Committee about their own identification and assessment of the risks of irregularities;
 - any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
 - the matters discussed among the audit engagement team regarding how and where fraud might
-

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee



Independent Auditor's Report to the Members of Accord Northern Ireland Catholic Marriage Care Service *(continued)*

Year ended 31 March 2024

occur in the financial statements and any potential indicators of fraud.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

- we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas of the controls covering the receipt of donations and offerings that are received in cash and in which management is required to exercise significant judgment, such as disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

- we also obtained an understanding of the legal and regulatory framework that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included NI Charity legislation (including the regulator, The Charities Commission for Northern Ireland) and the Charity SORP.

- in addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Group's ability to operate or to avoid a material penalty. This included data protection and safeguarding.

- we made enquiries of management and those charged with governance and reviewed minutes of the Board of the Trustee and Finance Committees and enquired about any communications with the charity regulator.

Audit procedures designed to respond to the risks of fraud

- we considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

- we considered the risk of fraud through transactions outside the normal course of transactions by noting anything that was unusual in nature or size and enquired about such transaction to gain an understanding of their nature;

- based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud and other irregularities.

- we reviewed the operation of the controls within the Northern Ireland Regional office over donations and the segregation of duties within those controls, together with substantive testing and analytical review and incorporating an element of unpredictability in the selection of the nature, timing and extent of audit procedures.

- we evaluated the selection and application of accounting policies by the Charity, particularly those related to subjective measurements and complex transactions, that may be indicative of fraudulent financial reporting.

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee



Independent Auditor's Report to the Members of Accord Northern Ireland Catholic Marriage Care Service *(continued)*

Year ended 31 March 2024

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee



Independent Auditor's Report to the Members of Accord Northern Ireland Catholic Marriage Care Service *(continued)*

Year ended 31 March 2024

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Conor McCaffery ACA (Senior Statutory Auditor)

For and on behalf of
Hill Vellacott
Chartered accountants & statutory auditor
22 Great Victoria Street
Belfast
BT2 7BA

7 November 2024

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee



Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	10,894	81,281	92,175	132,197
Charitable activities	6	250,939	–	250,939	288,328
Investment income	7	7,135	–	7,135	1,024
Other income	8	20,547	–	20,547	22,638
Total income		<u>289,545</u>	<u>81,281</u>	<u>370,826</u>	<u>444,187</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	–	103,066	103,066	100,414
Expenditure on charitable activities	10,11	231,505	–	231,505	191,364
Total expenditure		<u>231,505</u>	<u>103,066</u>	<u>334,571</u>	<u>291,778</u>
Net income and net movement in funds		<u>58,040</u>	<u>(21,785)</u>	<u>36,255</u>	<u>152,409</u>
Reconciliation of funds					
Total funds brought forward		385,802	303,936	689,738	537,329
Total funds carried forward		<u>443,842</u>	<u>282,151</u>	<u>725,993</u>	<u>689,738</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 16 to 27 form part of these financial statements.

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee

Statement of Financial Position

31 March 2024



	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	16	12,678	14,322
Current assets			
Debtors	17	20,719	31,528
Cash at bank and in hand		744,445	723,984
		<u>765,164</u>	<u>755,512</u>
Creditors: amounts falling due within one year	18	<u>51,849</u>	<u>80,096</u>
Net current assets		<u>713,315</u>	<u>675,416</u>
Total assets less current liabilities		<u>725,993</u>	<u>689,738</u>
Net assets		<u>725,993</u>	<u>689,738</u>
Funds of the charity			
Restricted funds		282,151	303,936
Unrestricted funds		<u>443,842</u>	<u>385,802</u>
Total charity funds	21	<u>725,993</u>	<u>689,738</u>

These financial statements were approved by the board of trustees and authorised for issue on 7 November 2024, and are signed on behalf of the board by:

+ Eamon Martin

Archbishop Eamon Martin
Trustee

The notes on pages 16 to 27 form part of these financial statements.

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024



1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Cana House, St Mary's Church, Chaple Lane, Grotto Entrance, 1st Floor, 68 Berry Street, Belfast, BT1 1FJ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements.

There are no judgements (apart from those involving assimilations) that the trustees have made in the process of applying the unity's accounting policies that that have a significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee



Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee



Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 10% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee



Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee



Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial Instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Accord Northern Ireland Catholic Marriage Care Service is a company limited by guarantee and accordingly does not have share capital. Every member of the company undertakes to contribute such an amount as may be required, not exceeding £1, to the assets of the company in the event of it being wound up while he or she is a member or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
DHSSPS	–	32,681	32,681
Bishops Contribution	10,894	–	10,894
Diocesan Grant - Belfast	–	19,500	19,500
Diocesan Grant - Ballymena	–	3,600	3,600
Diocesan Grant - Armagh	–	–	–
Diocesan Grant - Enniskillen	–	6,000	6,000
Diocesan Grant - NIRO	–	19,500	19,500
	<u>10,894</u>	<u>81,281</u>	<u>92,175</u>

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024



5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
DHSSPS	–	65,363	65,363
Bishops Contribution	27,234	–	27,234
Diocesan Grant - Belfast	–	19,500	19,500
Diocesan Grant - Ballymena	–	3,600	3,600
Diocesan Grant - Armagh	–	7,000	7,000
Diocesan Grant - Enniskillen	–	–	–
Diocesan Grant - NIRO	–	9,500	9,500
	<u>27,234</u>	<u>104,963</u>	<u>132,197</u>

There is also a contribution from the Derry Diocese towards the costs incurred by the Derry and Maghera centres. This contribution is paid directly to the parish offices and not to the main Accord NI bank account.

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Marriage Preparation Programmes.	<u>250,969</u>	<u>250,969</u>	<u>288,328</u>	<u>288,328</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>7,135</u>	<u>7,135</u>	<u>1,024</u>	<u>1,024</u>

8. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Counselling income	16,547	16,547	18,690	18,690
Sundry income	4,000	4,000	3,948	3,948
	<u>20,547</u>	<u>20,547</u>	<u>22,638</u>	<u>22,638</u>

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee



Notes to the Financial Statements (continued)

Year ended 31 March 2024

9. Costs of raising donations and legacies

	Restricted Funds	Total Funds 2024	Restricted Funds	Total Funds 2023
	£	£	£	£
Administration wages and salaries	85,936	85,936	82,304	82,304
Rent & Rates	14,667	14,667	16,032	16,032
Premises maintenance and cleaning	353	353	166	166
Governance Costs	2,110	2,110	1,912	1,912
	<u>103,066</u>	<u>103,066</u>	<u>100,414</u>	<u>100,414</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Marriage Preparation Programmes	219,115	219,115	165,909	165,909
Counselling Costs	7,540	7,540	21,046	21,046
Support costs	4,850	4,850	4,409	4,409
	<u>231,505</u>	<u>231,505</u>	<u>191,364</u>	<u>191,364</u>

Counselling costs have reduced as counsellors are now paid through wages and salaries.

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Marriage Preparation Programmes	219,115	–	219,115	165,909
Counselling Costs	7,540	–	7,540	21,046
Governance costs	–	4,850	4,850	4,409
	<u>226,655</u>	<u>4,850</u>	<u>231,505</u>	<u>191,364</u>

Counselling activities in the current year have made a loss of £14,793 (2023 - Loss £2,355).

12. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>2,372</u>	<u>2,359</u>

13. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u>4,851</u>	<u>4,410</u>

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024



14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	186,565	129,291
Employer contributions to pension plans	8,951	8,593
	<u>197,516</u>	<u>137,884</u>

The average head count of employees during the year was 23 (2023: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Administrative staff	5	5
Facilitators	13	–
Counsellors	5	–
	<u>23</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 Apr 2023	23,744
Additions	728
At 31 Mar 2024	<u>24,472</u>
Depreciation	
At 1 Apr 2023	9,422
Charge for the year	2,372
At 31 Mar 2024	<u>11,794</u>
Carrying amount	
At 31 Mar 2024	<u>12,678</u>
At 31 Mar 2023	<u>14,322</u>

Accord Northern Ireland Catholic Marriage Care Service

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2024



17. Debtors

	2024	2023
	£	£
Prepayments and accrued income	4,691	3,592
Other debtors	<u>16,028</u>	<u>27,936</u>
	<u>20,719</u>	<u>31,528</u>

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	48,478	76,863
Social security and other taxes	<u>3,371</u>	<u>3,233</u>
	<u>51,849</u>	<u>80,096</u>

19. Deferred income

	2024	2023
	£	£
Amount deferred in year	<u>35,800</u>	<u>64,167</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,951 (2023: £8,593).

21. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2023	Income	Expenditure	At 31 Mar 2024
	£	£	£	£
General funds	<u>385,802</u>	<u>289,545</u>	<u>(231,505)</u>	<u>443,842</u>

	At 1 Apr 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
General funds	<u>237,942</u>	<u>339,224</u>	<u>(191,364)</u>	<u>385,802</u>

Accord Northern Ireland Catholic Marriage Care Service

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024



21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2023	Income	Expenditure	At 31 Mar 2024
	£	£	£	£
DHSSPS & Diocesan Grants	<u>303,936</u>	<u>81,281</u>	<u>(103,066)</u>	<u>282,151</u>

	At 1 Apr 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
DHSSPS & Diocesan Grants	<u>299,387</u>	<u>104,963</u>	<u>(100,414)</u>	<u>303,936</u>

DHSSPS & Diocesan Grants restricted fund

The company receives a revenue grant each year from the department of health and this funding is used to fund core staff salaries and other administration expenses at the regional office. A monitoring report is submitted each quarter to the department. In addition to this there are Diocesan grants provided to provide funding for administration expenses.

Centre restricted funds

The company commenced operations on 1st May 2016 and at that point all of the bank accounts and other assets and liabilities for the 9 regional branches were transferred into the central company account. The balances accumulated at the point of transfer were deemed to be restricted for use in the individual Diocese in which they were collected.

22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	12,678	–	12,678
Current assets	472,022	293,142	765,164
Creditors less than 1 year	<u>(51,849)</u>	<u>–</u>	<u>(51,849)</u>
Net assets	<u>432,851</u>	<u>293,142</u>	<u>725,993</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	14,322	–	14,322
Current assets	449,205	306,307	755,512
Creditors less than 1 year	<u>(80,096)</u>	<u>–</u>	<u>(80,096)</u>
Net assets	<u>383,431</u>	<u>306,307</u>	<u>689,738</u>



ACCORD N. IRELAND
Catholic Marriage Care Service



**The wedding is a beautiful ceremony full of symbolism
and ritual.**

**It gathers a community and a family in
*“The Joy of Love”.***

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