

Forthspring Inter Community Group

Northern Ireland · Charity number 100141

Details

Status Received

Registered 2014-06-16

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address Forthspring Inter Community Group
373-375 Springfield Road
Belfast.
Bt12 7dg
BT12 7DG

Phone 02890313945

Email director@forthspring.com

Website www.forthspring.org

Activities

Purposes: The company's objects are to promote the benefit of the inhabitants of the Springfield Road area of Belfast without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said inhabitants in a common effort, in accordance with Christian principles, to advance education, relieve the aged, preserve and protect health, relieve poverty and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants and of improving community relations in the area of benefit.

What the charity does: The advancement of citizenship or community development

How the charity works: Arts,Community development,Counselling/support,Cross-border/cross-community,Education/training,General charitable purposes,Playgroup/after schools,Relief of poverty,Sport/recreation,Volunteer development,Youth development

Who the charity helps: Adult training,Children (5-13 year olds),Interface communities,Men,Older people,Parents,Unemployed/low income,Volunteers,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£523,001	£455,677	£-27,183	12

Trustees

Name	Role	Appointed
Jenny Meegan		
Miss Catriona Fitzpatrick		
Mr Cathal O'doherty		
Mr Edward Petersen		
Mrs Victoria Conn		
Ms Donna Quinn		

Forthspring Inter Community Group

Northern Ireland - Charity number 100141

Accounts

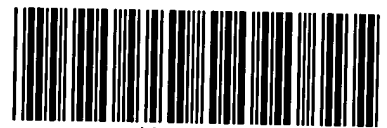
Registration number NI031276

**Forth Spring Inter Community Group
Company limited by guarantee**

Annual' report and financial statements

for the year ended 31 March 2025

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Forth Spring Inter Community Group

Directors' Report for the year ended 31 March 2025

The Directors present their report with the audited financial statements for the year ended 31 March 2025. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts 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 published in October 2019"

Reference and Administrative Information

Charity Name: Forth Spring Inter Community Group
Charity Registration number: NI100141
Company Registration number: NI031276
Registered Office: 373-375 Springfield Road, Belfast, BT12 7DG
Business Address: 373-375 Springfield Road, Belfast, BT12 7DG

Directors

E Petersen (Chairperson)
C Fitzpatrick
Dr J Meegan
H Smith
C O'Doherty
D Quinn

Secretary

C Fitzpatrick

Auditors

McCreery Turkington Stockman LTD, 1 Lanyon Quay, Belfast, BT1 3LG

Bankers

Unity Trust Bank Plc, Planetary Road, Willenhall, WV1 9DG

Forth Spring Inter Community Group

Directors' Report for the year ended 31 March 2025

Structure, Governance and Management

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 6 September 1996 and registered with the Charity Commission for Northern Ireland on 16 June 2014.

Objectives and Activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and Performance

Forthspring Inter Community Group has had a very productive year.

This of course would not have been possible without the dedication and commitment of our staff and volunteers, who kept the organisation running, and provided vital services to the local community.

Our highlights include:

- The dedicated commitment of local and international volunteers
- Youth Work
- Sustained interventions with children and young people through afterschools and youth club
- Children's Counselling and Therapies
- Trebling of numbers in youth club
- Community Work
- Community lunches for up to 180 people
- Exercise Classes every day
- Bespoke groups for men and women

Programme Work:

We build peace through youth work and community development. We use a critical pedagogy and nonviolence methodology.

Youth Work:

The project helped children in transition and supported parents with behavioral support.

Our work with St. Clare's P.S. continues as we seek to help children nurture an awareness of the world around them through the garden.

We've forged strong new networks with partner agencies along the Falls, Shankill and Springfield Roads.

We've trebled our numbers of children attending youth club.

Afterschools welcomes over 32 different children each week.

10 children have benefited from counselling.

Programmes have included - gardening, football tournament, girls group, boys group, mental health, team building, social action, CookIt, sports and art themed workshops - all with a focus on peacebuilding delivered in a cross community setting.

Forth Spring Inter Community Group

Directors' Report for the year ended 31 March 2025

Community Work:

Community Work:

Our groups include

- Bereavement Group
- Tea Dancers
- Art Group
- Autism Support Group
- Exercise classes
- Gardening Group
- Men's Group
- Women's Group (2)

We're also thankful for groups who choose to use our centre regularly;

- BMCA
- Irish Dancers
- Inter Faith Forum
- Fellowship Church

Volunteering:

This year we have had over 3578 hours of local and international volunteering. This includes trustees, international placement students, local men and women giving of their time to run the centre each week, local businesses giving one day of their time per quarter.

Plans for future periods

- The Trustees will continue to develop an effective organization.
- We intend to grow and strengthen the board with suitably qualified and experienced new members.
- We anticipate the arrival of new staff to facilitate our growth as an organization.
- We will continue to review and refine our strategic plan and develop an operational plan to meet our current objectives and to seek new opportunities to see our work move forward effectively.
- We will continue to strengthen and develop existing and new strategic partnerships with other groups and agencies.
- We will continue to develop our relationships with a wide and growing range of funders across all sectors.
- We will focus on building effective partnerships government and key agencies with responsibility for peace building, family support and community development.
- We will continue to develop our strong networks in the communities where we are situated and be listening and responsive to their expressed needs and challenges.
- We intend to pursue international partnerships including cross border and in other countries for the development of interesting future projects.

Forth Spring Inter Community Group

Directors' Report for the year ended 31 March 2025

Our Communications

We will develop a digital marketing plan as we move forward.

We will seek to develop a coherent and united brand across the various aspects of our work.

Our Programmes

We intend to develop our existing programmes which offer significant support to families and young people. There is the potential to extend the influence and opportunities for our existing work to develop more widely which we will explore and encourage.

We will develop new and innovative programmes to promote our peace building mission across our community, seeking to collect and give voice to the hopes and dreams for the future of our community.

We intend to ensure appropriate access to adequate facilities and resources to allow us to develop and expand our services.

Financial Review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Forth Spring Inter Community Group

Directors' Report for the year ended 31 March 2025

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors 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 directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing those financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- 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 company will continue in operation.

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

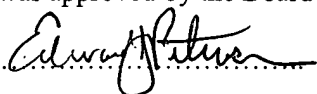
Auditors

In accordance with the company's articles, a resolution proposing that McCreery Turkington Stockman Ltd be reappointed as auditor of the company will be put at a General Meeting.

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.

This report was approved by the Board on 25th June 2025

E Petersen



Forth Spring Inter Community Group

Independent auditors' report to the members of FORTH SPRING INTER COMMUNITY GROUP

Opinion

We have audited the financial statements of Forth Spring Inter Community Group for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including 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 charitable company's affairs as at 31 March 2025 and of its 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 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 charitable company'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.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditors report thereon. The trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

Forth Spring Inter Community Group

Independent auditors' report to the members of Forth Spring Inter Community Group continued

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 charity 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; and
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

Forth Spring Inter Community Group

Extent to which the audit was capable of detecting irregularities, including fraud

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:

We identified the areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and risks of material misstatement due to fraud, using our understanding of the entity's industry, regulatory environment and other external factors and inquiry with the Trustees. In addition, our risk assessment procedures included: inquiring with the Trustees as to the charities policies and procedures regarding compliance with laws and regulations and prevention and detection of fraud; inquiring whether the Trustees have knowledge of any actual or suspected non-compliance with laws or regulations or alleged fraud; inspecting the charities regulatory and legal correspondence; and reading Board minutes.

We discussed identified laws and regulations, fraud risk factors and the need to remain alert among the audit team.

The charity is subject to laws and regulations that directly affect the financial statements charity and financial reporting legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items, including assessing the financial statement disclosures and agreeing them to supporting documentation when necessary.

The charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: health and safety, anti-bribery, employment law, environmental law.

Auditing standards limit the required audit procedures to identify non-compliance with these non-direct laws and regulations to inquiry of the Trustees and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

We assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. As required by auditing standards, we performed procedures to address the risk of management override of controls. On this audit we do not believe there is a fraud risk related to revenue recognition. We did not identify any additional fraud risks.

In response to risk of fraud, we also performed procedures including: identifying journal entries to test based on risk criteria and comparing the identified entries to supporting documentation; evaluating the business purpose of significant unusual transactions; assessing significant accounting estimates for bias; and assessing the disclosures in the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

Forth Spring Inter Community Group

In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

The purpose of our audit work and to whom we owe our responsibilities

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.

Richard McClay FCA (Senior Statutory Auditor)
For and on behalf of McCreery Turkington Stockman LTD
Chartered Accountants
Statutory Auditor
1 Lanyon Quay
BELFAST
BT1 3LG

25th June 2025



Forth Spring Inter Community Group

**Statement of Financial Activities (Including Summary Income and Expenditure Account)
for the year ended 31 March 2025**

		Unrestricted Funds	Restricted Funds	Total	Total
		2025	2025	2025	2024
	Notes	£	£	£	£
Income from:					
Voluntary income	4	117,714	-	117,714	57,223
Generated income	4	-	405,287	405,287	343,783
Total incoming resources		<u>117,714</u>	<u>405,287</u>	<u>523,001</u>	<u>401,006</u>
 Expenditure on:					
Charitable activities		(91,726)	(363,951)	(455,677)	(467,585)
Total expenditure	5	<u>(91,726)</u>	<u>(363,951)</u>	<u>(455,677)</u>	<u>(467,585)</u>
Net income before transfers		<u>25,988</u>	<u>41,336</u>	<u>67,324</u>	<u>(66,579)</u>
 Transfer between funds		-	-	-	-
Net incoming resources		<u>25,988</u>	<u>41,336</u>	<u>67,324</u>	<u>(66,579)</u>
Fund balances brought forward		<u>72,235</u>	<u>182,870</u>	<u>255,105</u>	<u>321,684</u>
Fund balances carried forward		<u>98,223</u>	<u>224,206</u>	<u>322,429</u>	<u>255,105</u>

All of the above results are derived from continuing gains and losses recognised in the year are included above.

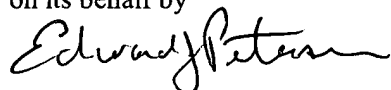
The notes on pages 12 to 21 form an integral part of these financial statements.

Forth Spring Inter Community Group

**Balance sheet
as at 31 March 2025**

		2025		2024	
Notes	£	£	£	£	
Fixed assets					
Tangible assets	7		217,217	91,088	
Current assets					
Debtors	8	16,961		16,480	
Cash at bank and in hand		115,434		159,721	
		<u>132,395</u>		<u>176,201</u>	
Creditors: amounts falling due within one year	9	<u>(27,183)</u>		<u>(12,184)</u>	
Net current assets			<u>105,212</u>	<u>164,017</u>	
Net assets			<u>322,429</u>	<u>255,105</u>	
Funds					
Unrestricted funds	10	98,223		72,235	
Restricted funds	10	224,206		182,870	
Total funds			<u>322,429</u>	<u>255,105</u>	

The financial statements were approved by the Directors on 25 June 2025 and signed and approved for issue on its behalf by



E Petersen
Director

The notes on pages 12 to 21 form an integral part of these financial statements.

Forth Spring Inter Community Group

Notes to the financial statements for the year ended 31 March 2025

1. Accounting policies

Company information

Forth Spring Inter Community Group is a Company limited by guarantee, registered in Northern Ireland. The address of the registered office is 373-375 Springfield Road, Belfast, BT12 7DG.

1.1. Accounting convention

The accounts have been prepared in accordance 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 published in October 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 company. 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. 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.

1.3. Charitable funds

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

Restricted funds are subject to specific conditions by donors or grantors 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.

1.4. 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.

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.

Investment income is recognised once the income has been declared and notified to bank accounts.

Forth Spring Inter Community Group

Notes to the financial statements for the year ended 31 March 2025

..... continued

1.5. Resources expended

All expenditure is accounted for on an accruals basis.

Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

1.6. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

1.7. Tangible fixed assets and depreciation

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

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	4% Straight line
Plant and machinery	-	Straight line over 22 years
Fixtures, fittings and equipment	-	25% Straight line

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 the statement of financial activities.

1.8. 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).

1.9. Cash at bank and in hand

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.

Forth Spring Inter Community Group

Notes to the financial statements for the year ended 31 March 2025

..... continued

1.10. 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.

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 and subsequently at transaction price.

1.11. Taxation

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

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.

Forth Spring Inter Community Group

Notes to the financial statements for the year ended 31 March 2025

..... continued

1.13. Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2. Net incoming resources for the year	2025	2024
	£	£
Net incoming resources is stated after charging:		
Depreciation and other amounts written off tangible assets	8,871	8,871
	<u> </u>	<u> </u>
3. Employees		
Number of employees	2025	2024
The average monthly numbers of employees during the year were:		
Management and administration	12	14
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	269,796	273,414
Employers national insurance	16,592	17,579
Employers pension costs	4,210	5,766
	<u> </u>	<u> </u>
	<u>290,598</u>	<u>296,759</u>

There were no employees earning over £60,000 in the two years ended 31 March 2025.

The charity trustees were not paid or received any other benefits from employment with the charity, neither were they reimbursed expenses during the year (2024: £Nil).

Forth Spring Inter Community Group

Notes to the financial statements for the year ended 31 March 2025

..... continued

4. Income

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Voluntary income				
General fund	41,728	-	41,728	21,211
Childcare Fees	23,495	-	23,495	32,192
Other income	52,491	-	52,491	3,820
	<u>117,714</u>	<u>-</u>	<u>117,714</u>	<u>57,223</u>
Generated funds				
BCC Good Relations	-	5,000	5,000	4,000
BCC: Recovery Support	-	21,258	21,258	1,200
BCC: Summer Scheme	-	2,500	2,500	-
BCC: Medium Grant	-	-	-	4,975
BCC: Micro Grant	-	-	-	1,800
Belfast City Council	-	-	-	20,121
Belfast City Council- Peace IV	-	-	-	750
Bright Start	-	8,446	8,446	8,446
COF	-	168,000	168,000	(1,640)
CRC Main	-	33,712	33,712	40,896
CRCD	-	4,015	4,015	-
Community Foundation	-	-	-	8,717
Department of Foreign Affairs	-	8,572	8,572	-
Department for Communities	-	23,637	23,637	37,269
Garfield Weston Foundation	-	-	-	20,000
General grants	-	-	-	116
Halifax	-	7,500	7,500	-
Hope of Youth	-	2,500	2,500	-
HSBC	-	-	-	800
Public Health Agency	-	5,000	5,000	5,063
PPF	-	9,994	9,994	-
The Executive Office	-	25,000	25,000	-
Education Authority General	-	3,000	3,000	4,184
The National Lottery	-	-	-	129,867
T:BUC camp	-	7,486	7,486	-
Thriving Minds	-	33,000	33,000	20,000
Tudor Trust	-	36,667	36,667	35,000
Upper Springfield Trust	-	-	-	960
Youth Matters	-	-	-	1,259
	<u>-</u>	<u>405,287</u>	<u>523,001</u>	<u>343,783</u>

Forth Spring Inter Community Group

**Notes to the financial statements
for the year ended 31 March 2025**

..... continued

	2025	2024
	£	£
5. Expenditure:		
Charitable Activities		
Staff costs	290,599	296,759
Staff expenses	4,503	1,757
Rent & rates	14,749	19,959
Insurance	2,702	2,406
Light and heat	17,981	18,087
Cleaning	2,863	1,813
Repairs and maintenance	9,220	13,939
Equipment costs	-	2,891
Health & Safety	2,866	4,055
Printing, postage and stationery	2,618	1,674
Programme activity & resources	38,680	19,147
Promotion & marketing	723	1,697
Telephone and internet	5,128	4,087
Computer costs	728	2,577
Transportation	9,875	4,670
Monitoring & internal verification fees	-	7,000
Professional fees	6,557	2,327
Counselling	5,200	12,330
Consultancy & advice	1,600	21,900
Accountancy	15,522	13,100
Bank charges	136	285
Training costs	5,941	928
Other costs	8,116	5,090
Subscriptions & affiliation fees	499	236
Depreciation	8,871	8,871
	455,677	467,585
Total expenditure	455,677	467,585
Analysis by fund		
Unrestricted funds	91,726	
Restricted funds	363,951	
	455,677	
For the year ended 31 March 2024		
Unrestricted funds		74,918
Restricted funds		392,667
		467,585

Forth Spring Inter Community Group

**Notes to the financial statements
for the year ended 31 March 2025**

..... continued

6. Taxation

No liability to UK corporation tax arises on ordinary activities for the year. The Company is a registered charity .

7. Tangible fixed assets	Leasehold improvements	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	444,920	186,692	14,410	646,022
Additions	135,000	-	-	135,000
At 31 March 2025	<u>579,920</u>	<u>186,692</u>	<u>14,410</u>	<u>781,022</u>
Depreciation				
At 1 April 2024	444,920	95,604	14,410	554,934
Charge for the year	-	8,871	-	8,871
At 31 March 2025	<u>444,920</u>	<u>104,475</u>	<u>14,410</u>	<u>563,805</u>
Net book values				
At 31 March 2025	<u>135,000</u>	<u>82,217</u>	<u>-</u>	<u>217,217</u>
At 31 March 2024	<u>-</u>	<u>91,088</u>	<u>-</u>	<u>91,088</u>

8. Debtors

	2025	2024
	£	£
Trade debtors	-	2,263
Prepayments and accrued income	16,961	14,217
	<u>16,961</u>	<u>16,480</u>

Forth Spring Inter Community Group

**Notes to the financial statements
for the year ended 31 March 2025**

..... continued

9. Creditors: amounts falling due within one year	2025 £	2024 £
Trade creditors	561	2,190
Other taxes and social security costs	2,324	5,694
Accruals and deferred income	24,298	4,300
	<u>27,183</u>	<u>12,184</u>

Forth Spring Inter Community Group

Notes to the financial statements for the year ended 31 March 2025

..... continued

10. Programme Funds:

	Balance 1 April 2024	Incoming Resources	Outgoing Resources	Transfers	Balance 31 March 2025
Unrestricted Funds					
General fund	72,235	41,728	15,740	-	98,223
Childcare Fees	-	23,495	(23,495)	-	-
Other income	-	52,491	(52,491)	-	-
	<u>72,235</u>	<u>117,714</u>	<u>(91,726)</u>	<u>-</u>	<u>98,223</u>
Restricted funds					
Capital Grant- EA Youth Matters	93,964	-	(7,811)	-	86,153
Capital Grant- TNL Covid	2,162	-	(1,060)	-	1,102
Garfield Weston Foundation	9,268	-	(9,268)	-	-
The National Lottery	77,476	-	(77,476)	-	-
BCC Good Relations	-	5,000	(5,000)	-	-
BCC: Recovery Support	-	21,258	(21,258)	-	-
BCC: Summer Scheme	-	2,500	(2,500)	-	-
Bright Start	-	8,446	(8,446)	-	-
COF	-	168,000	(33,000)	-	135,000
CRC Main	-	33,712	(33,712)	-	-
CRCD	-	4,015	(4,015)	-	-
Department of Foreign Affairs	-	8,572	(8,572)	-	-
Department for Communities	-	23,637	(23,637)	-	-
Halifax	-	7,500	(7,500)	-	-
Hope of Youth	-	2,500	(2,500)	-	-
Public Health Agency	-	5,000	(5,000)	-	-
PPF	-	9,994	(8,043)	-	1,951
The Executive Office	-	25,000	(25,000)	-	-
Education Authority General	-	3,000	(3,000)	-	-
T:BUC camp	-	7,486	(7,486)	-	-
Thriving Minds	-	33,000	(33,000)	-	-
Tudor Trust	-	36,667	(36,667)	-	-
	<u>182,870</u>	<u>405,287</u>	<u>(363,951)</u>	<u>-</u>	<u>224,206</u>
Total funds	<u>255,105</u>	<u>523,001</u>	<u>(455,677)</u>	<u>-</u>	<u>322,429</u>

Forth Spring Inter Community Group

**Notes to the financial statements
for the year ended 31 March 2025**

..... continued

11. Analysis of net assets between funds	Unrestricted reserve fund £	Restricted reserve fund £	Total £
Fund Balances at 31 March 2025			
represented by:			
Net current assets	98,223	224,206	322,429
	<u>98,223</u>	<u>224,206</u>	<u>322,429</u>

12. Related party transactions

There were no material transactions to disclose during the year.

13. Post Balance Sheet Events

There were no post balance sheet events after the year end.

14. Company limited by guarantee

The charity is a company limited by guarantee governed by a Memorandum and Articles of Association. The liability of each member is limited to an amount not exceeding £1.

Forthspring Inter Community Group

Northern Ireland - Charity number 100141

Accounts

Company registered number: NI031276
Charity registered number: NI100141

FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

FORTH SPRING INTER COMMUNITY GROUP

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**FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 6 September 1996 and registered with the Charity Commission for Northern Ireland on 16 June 2014.

COMPANY REGISTRATION NUMBER

NI031276

REGISTERED CHARITY NUMBER

NI100141

CHAIRPERSON

E Petersen

TRUSTEES / DIRECTORS

E Petersen

C Fitzpatrick

Dr J Meegan

H Smith

D Harvey Resigned 1st May 2024

C O'Doherty

D Quinn

L O'Lynn Resigned 1st March 2023

J Chalk Resigned 14th March 2023

REGISTERED OFFICE

373-375 Springfield Road

Belfast

BT12 7DG

INDEPENDENT EXAMINER

Tony Clarke

53 Andersonstown Road

Belfast

BT11 9AG

**FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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

The Trustees present their annual report together with the financial statements of the company for the year ended 31 March 2024.

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 company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practices applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and Performance

Forthspring Inter Community Group has had a very productive year.

This of course would not have been possible without the dedication and commitment of our staff and volunteers, who kept the organisation running, and provided vital services to the local community.

Our highlights include:

- Consistent regular attendances of children at creative free play sessions
- The dedicated commitment of local and international volunteers
- Significant engagement with our Detached Youth Workers
- Sustained interventions with children and young people
- Children's Counselling
- Developing partnership with local schools through T:BUC
- Evolving partnership with The Peace Foundation
- Adult Counselling
- Pensioners lunches
- Family lunches
- Self-care, massage, reflexology, and wellbeing sessions
- Exercise classes, adult education and online accredited courses

Programme Work

Forthspring is all about bringing people together for positive experiences and relationship building.

MUMO

Working with Springfield Primary and St Clare's Primary, as well as local families, the project helped children in transition and supported parents with behavioral support.

A range of programmes are delivered in the primary schools by the MUMO children's support workers, with a MUMO family engagement worker attached to each school. Programmes include transition (from P7 to Year 8), team building, mindfulness, numeracy, literacy, lego-therapy, nurture groups, gardening groups, bullet point journaling, communication and bereavement work. MUMO staff work closely with school staff, providing intervention support for the most vulnerable children as well as class-based programmes.

There is a Relate NI counsellor linked to each school, providing counselling supports for children and parents. Referrals to the counsellor usually come from the school.

Youth Matters

Our Youth Matters programme included sessions on

- Mental Health and wellbeing
- Positive self-talk and peer relations
- Good relations
- Active Citizenship workshops
- Social action projects

We did a range of outdoor activities targeted at improving young people's mental health with Reach Your Peak; Cook It challenges, and Art Around the World classes. The loyalty and commitment of the young people to the staff and volunteers have been fantastic, and great evidence of the impact our community relations youth work has had.

Springers

Our Springers Afterschool Childcare Programme has gone from strength to strength. We have capacity for 20 each day and we welcome over 30 different young people each week.

The children engage in our creative educational play programme – sometimes taking over our social media feed to tell the community how brilliant they are.

We are thankful to Bright Start for their financial support which helped us sustain our provision and local employment.

Community Groups:

Our groups include

- AA – this group offers peer support to those battling addictions
- Bereavement Group – their Monday meeting helps
- Tea Dancers
- Art Group
- AutismNI – monthly meet up to offer peer support
- Exercise classes - Yoga, Zumba, LBT groups met weekly
- BMCA – Friday meet up for weekly prayers
- Gardening Group – weekly meet up to maintain the garden and grow their own veg
- Soul Space
- Men's Shed

**FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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

Building Maintenance

We have engaged in a number of improvement works throughout the building including emergency lighting and updating all of our fire safety equipment. We painted the front of the building and plan to paint the rest of the building in the coming months.

External Relationships

Forthspring continues to work with Belfast Multi Cultural Association. The group use our centre each week and we happily embrace the diversity their presence brings to our society.

We have continued our working relationship with City Life Church in respect of joint funding from the Department for Communities.

Our work with schools has been cemented this year with our gardening projects in partnership with GrowNI and PPR. Confidence building workshops and personal develop sessions in the garden have allowed local young people to grow in our post Covid community.

Staff and Volunteers

This year we have had over 450 hours of local and international volunteering and are thankful to everyone who has made a positive contribution to Forthspring in a very challenging situation throughout the pandemic.

Our people are our greatest resource and we appreciate their dedication and commitment to the organisation.

Financial Review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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

Plans for Future Period

The Trustees will continue to develop an effective organization.

We intend to grow and strengthen the board with suitably qualified and experienced new members.

We anticipate the arrival of new staff to facilitate our growth as an organization.

We will continue to review and refine our strategic plan and develop an operational plan to meet our current objectives and to seek new opportunities to see our work move forward effectively.

We also agreed to purchase our building and were successful in securing Levelling Up Funding in January 2024 to complete the sale.

We will continue to strengthen and develop existing and new strategic partnerships with other groups and agencies.

We will continue to develop our relationships with a wide and growing range of funders across all sectors.

We will focus on building effective partnerships government and key agencies with responsibility for peace building, family support and community development.

We will continue to develop our strong networks in the communities where we are situated and be listening and responsive to their expressed needs and challenges.

We intend to pursue international partnerships including cross border and in other countries for the development of interesting future projects.

Our Communications

We will develop the use of a broad range of media to communicate our work more clearly and effectively.

We will develop a digital marketing plan as we move forward.

We will seek to develop a coherent and united brand across the various aspects of our work.

We will develop a range of promotional strategies to enhance the profile of our work and develop a clear and informed voice in keeping with our vision as an organization.

Our Programmes

We intend to develop our existing programmes which offer significant support to families and young people. There is the potential to extend the influence and opportunities for our existing work to develop more widely which we will explore and encourage.

We will develop new and innovative programmes to promote our peace building mission across our community, seeking to collect and give voice to the hopes and dreams for the future of our community.

We intend to ensure appropriate access to adequate facilities and resources to allow us to develop and expand our services.

**FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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

Our Interface work

We intend to actively engage with the issues within the interface area where we are located. We will design a specific strategy to involve our local community, government and relevant authorities in conversation about a positive visionary future for the interface around us.

We will further refine and implement our business plan and feasibility study to develop our building and context in a way that will enhance our services to the community.

We will network widely and representatively across our community to listen carefully to a range of perspectives and hopes for better less divided future.

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:

C Fitzpatrick
C O'Doherty
D Harvey
E Peterson
J Meegan
H Smith
D Quinn

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Statement of trustees' responsibilities

The trustees, who are also the directors of Forth Spring Inter Community Group for the purpose 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 2019 (FRS102);-make judgements and estimates that are reasonable and prudent; and
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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

The trustees are responsible for keeping adequate accounting records that 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.

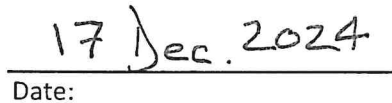
Disclosure of Information to auditor

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.



E Peterson
Trustee



Date:

**FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FORTH SPRING INTER COMMUNITY GROUP

I report on the financial statements of the company for the year ended 31 March 2024 which are set out on pages 11 and 12.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the company is not subject to audit under company law, and is eligible for Independent examination it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Independent examiner's statement

My role is to state whether any material matters have come to my attention giving me cause to believe:

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- 4 That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

- (a) which gives me reasonable cause to believe that in any material respect the requirements;
- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

**FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FORTH SPRING INTER COMMUNITY GROUP

Independent examiner's statement continued...

- (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities: have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

17-12-24

Date:

FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted £	Restricted £	Year to 31-Mar-24 TOTAL £	Year to 31-Mar-23 TOTAL £
Income from:					
Voluntary Income	2 (a)	57,223	-	57,223	-
Generated Funds	2 (b)	-	343,783	343,783	438,349
Investment Income	2 (c)	-	-	-	-
Total Income		57,223	343,783	401,006	438,349
Expenditure on:					
Charitable Activities	4	74,918	392,668	467,586	436,650
Total Expenditure:		74,918	392,668	467,586	436,650
Net income / (expenditure)		(17,695)	(48,884)	(66,580)	1,699
Transfer between funds		(2,490)	2,490	-	-
Net movement in funds		(20,185)	(46,394)	(66,580)	1,699
<u>Reconciliation of funds</u>					
Total funds brought forward		92,421	229,264	321,685	319,986
Total funds carried forward		72,236	182,870	255,105	321,685

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

All incoming resources and resources expended 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.

The notes on pages 13 to 19 form part of these accounts.

**FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

BALANCE SHEET

	Note	<u>2024</u> £	<u>2023</u> £
Fixed Assets			
Tangible Fixed Assets	6	91,088	99,959
		<u>91,088</u>	<u>99,959</u>
Current Assets			
Debtors	5	16,480	56,723
Cash at bank		159,721	195,120
		<u>176,201</u>	<u>251,843</u>
Creditors: amounts falling due within one year	7	<u>(12,184)</u>	<u>(30,117)</u>
Net Current Assets		<u>164,017</u>	<u>321,685</u>
Total Assets		<u><u>255,105</u></u>	<u><u>321,685</u></u>
Funds			
Restricted		182,870	229,264
Unrestricted		72,236	92,421
TOTAL FUNDS	9	<u><u>255,105</u></u>	<u><u>321,685</u></u>

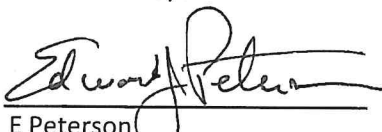
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 board directors on ~~..17..12..24~~ and were signed on their behalf by:


E Peterson
Trustee

17.12.24

Date:

The notes on pages 13 to 19 form part of these accounts.

NOTES TO THE ACCOUNTS

1 Accounting policies

Charity information

Forth Spring Inter Community Group is a private company limited by guarantee incorporated in Northern Ireland. The registered office 373 - 375 Springfield Road, Belfast, BT12 7DG.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, 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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.4 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.

NOTES TO THE ACCOUNTS CONTINUED...

1.4 Incoming resources continued...

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

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

The charity is below the charity audit threshold and therefore is exempt from reporting expenditure on an activity basis. The charity has opted to report by the nature of expenditure rather than on an activity basis.

1.6 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 Improvem	4% straight line
Plant and Equipment	straight line over 22 years
Computers	25% straight line

1.7 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.

1.8 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 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.

NOTES TO THE ACCOUNTS CONTINUED...

1.9 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.

1.10 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 obligated 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.

1.11 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

1.13 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.

FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE ACCOUNTS CONTINUED...

2 (a) Voluntary Income

	Unrestricted Funds £	Restricted Funds £	2024 TOTAL £	2023 TOTAL £
General	21,211	-	21,211	8,229
Childcare Fees	32,192	-	32,192	31,340
Rent Income	3,820	-	3,820	9,000
	57,223	-	57,223	48,569

(b) Income from Generated Funds

	Unrestricted Funds £	Restricted Funds £	2024 TOTAL £	2023 TOTAL £
BCC Revenue	-	-	-	13,000
BCC Small Grants	-	-	-	11,494
BCC: Medium Grant	-	4,975	4,975	-
BCC Micro Grant	-	1,800	1,800	-
BCC Good Relations	-	4,000	4,000	-
BCC Comm Recovery Support Micro T3 Grant	-	1,200	1,200	-
Belfast City Council	-	20,121	20,121	-
Belfast City Council - Peace IV	-	750	750	-
Bright Start	-	8,446	8,446	-
CGRF TEO	-	-	-	12,150
COF	-	1,640	1,640	-
Community Foundation DOHCF	-	8,717	8,717	-
Department for Communities	-	37,269	37,269	25,669
DOH SPPG Bright Start	-	-	-	8,384
DOJ Police Property Fund	-	-	-	7,997
Education Authority - Registration	-	4,184	4,184	3,000
Education Authority FOTS	-	-	-	2,400
Education Authority TBUC	-	-	-	15,000
Garfield Weston Foundation	-	20,000	20,000	20,000
General Grants	-	117	117	-
Halifax Foundation	-	-	-	4,500
HSBC	-	800	800	800
NI Community Relations Council	-	40,896	40,896	12,312
Public Health Agency	-	5,063	5,063	5,894
The National Lottery Community Fund - MUMO	-	129,867	129,867	165,983
The Tudor Trust	-	35,000	35,000	35,000
Thriving Minds	-	20,000	20,000	-
TNL - Cost of Living Grant	-	-	-	21,994
UK Youth	-	-	-	22,000
Upper Springfield Development Trust	-	960	960	-
Youth Link	-	-	-	2,203
Youth Matters	-	1,259	1,259	-
Totals	-	343,783	343,783	389,780

(c) Investment income

	Unrestricted Funds £	Restricted Funds £	2024 TOTAL £	2023 TOTAL £
Interest	-	-	-	-
Totals	-	-	-	-

**FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

NOTES TO THE ACCOUNTS CONTINUED...

3 Staff Costs and Numbers

	2024	2023
Gross Salaries Inc	296,759	308,728
	296,759	308,728

No employee received emoluments of more than £60,000 (2023: None)

The average monthly number of employees during the year, calculated on a basis of full time equivalents, was as follows:

	2024	2023
	Number	Number
	14	14

4 Expenditure

Charitable Activities

	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds	£	£
Accountancy Fees	2,569	10,531	13,100	2,000
Bank Charges	56	229	285	240
Cleaning	355	1,457	1,813	1,465
Consultancy & Advice	4,294	17,606	21,900	-
Counselling	2,418	9,912	12,330	10,750
Depreciation Expense	-	8,871	8,871	20,988
Equipment costs	567	2,325	2,891	-
Health & Safety	795	3,260	4,055	-
Heat and Light	3,546	14,541	18,087	18,746
Insurance	472	1,934	2,406	4,794
IT Costs	505	2,072	2,577	-
Miscellaneous Expenses	998	4,092	5,090	3,891
Monitoring & Internal Verification fees	1,372	5,628	7,000	-
Printing, Postage & Stationery	328	1,346	1,674	957
Premises Repairs and Renewals	2,733	11,206	13,939	2,530
Programme Activity & Resources	3,754	15,393	19,147	33,997
Promotion, marketing, communications	333	1,364	1,697	-
Professional Fees	456	1,871	2,327	7,864
Rent and Rates	3,913	16,046	19,959	4,729
Staff Costs	43,164	253,596	296,759	308,728
Staff Expenses	344	1,412	1,757	704
Subscriptions/Affiliation fees	46	190	236	-
Telephone and Broadband	801	3,286	4,087	6,411
Training Costs	182	746	928	1,890
Transportation	916	3,754	4,670	5,966
Total 2024	74,918	392,668	467,586	436,650
Total 2023	-	436,650	436,650	

FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE ACCOUNTS CONTINUED...

5 Debtors

	<u>2024</u>	<u>2023</u>
	£	£
Trade Debtors	2,264	-
Prepayments and Accrued Income	14,217	56,723
	16,480	56,723

6 Tangible Fixed Assets

				<u>2024</u>
	£	£	£	£
COST				
At 1 Apr 2023	444,920	186,692	14,410	646,022
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 Mar 2024	444,920	186,692	14,410	646,022
 DEPRECIATION				
At 1 Apr 2023	444,920	87,793	13,350	546,063
Charge for the year	-	7,811	1,060	8,871
Eliminated on disposal	-	-	-	-
At 31 Mar 2024	444,920	95,604	14,410	554,934
 NET BOOK VALUE				
At beginning of period	-	98,899	1,060	99,959
At 31 Mar 2024	-	91,088	-	91,088

7 Creditors

	<u>2024</u>	<u>2023</u>
	£	£
Trade Creditors	2,190	5,079
Accruals and Deferred Income	4,300	11,851
Taxes & Social Security (Including Pension)	5,694	13,187
	12,184	30,117

8 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2023 - £NIL).

During the year, no Trustees received any benefits in kind (2023 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2023 - £NIL).

FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NOTES TO THE ACCOUNTS CONTINUED...

9 **Funds**

	Balance at 01-Apr-23	Movement in Incoming	Resources Outgoing	Transfer of Funds	Balance at 31-Mar-24
	£	£	£	£	£
Restricted funds					
BCC: Medium Grant	-	4,975	(4,975)	-	-
BCC Micro Grant	-	1,800	(1,800)	-	-
BCC Good Relations	-	4,000	(4,000)	-	-
BCC Comm Recovery Support T3	-	1,200	(1,200)	-	-
Belfast City Council	-	20,121	(20,121)	-	-
Belfast City Council - Peace IV	-	750	(750)	-	-
Bright Start	-	8,446	(8,446)	-	-
Capital Grant Fund - EA Youth Matters	100,675	-	(6,711)	-	93,964
Capital Grant Fund - TNL COVID	4,322	-	(2,160)	-	2,162
COF	-	1,640	-	1,640	-
Community Foundation DOHCF	-	8,717	(8,717)	-	-
Department for Communities	-	37,269	(37,269)	-	-
Education Authority - Registration	-	4,184	(4,184)	-	-
Garfield Weston Foundation	-	20,000	(10,732)	-	9,268
General Grants	-	117	(967)	850	-
HSBC	-	800	(800)	-	-
NI Community Relations Council	-	40,896	(40,896)	-	-
Public Health Agency	-	5,063	(5,063)	-	-
The National Lottery - MUMO	124,267	129,867	(176,658)	-	77,476
The Tudor Trust	-	35,000	(35,000)	-	-
Thriving Minds	-	20,000	(20,000)	-	-
Upper Springfield Development Trust	-	960	(960)	-	-
Youth Matters	-	1,259	(1,259)	-	-
Total restricted funds	229,264	343,783	(392,668)	2,490	182,870
Unrestricted funds					
General	92,421	21,211	(38,906)	(2,490)	72,236
Childcare Fees	-	32,192	(32,192)	-	-
Rent Income	-	3,820	(3,820)	-	-
Total unrestricted funds	92,421	57,223	(74,918)	(2,490)	72,236
Total net asset funds	321,685	401,006	(467,586)	-	255,105

10 **Statement of funds - prior year**

	Balance at 01-Apr-22	Movement in Incoming	Resources Outgoing	Transfer of Funds	Balance at 31-Mar-23
Total restricted funds	276,134	389,780	(436,650)	-	229,265
Total unrestricted funds	43,852	48,569	-	-	92,421
Total of funds - prior year	319,986	438,349	(436,650)	-	321,686

11 **Taxation**

The Company is registered as a charity with the NI Charity Commission and by HM Revenue & Customs. Consequently no provision is considered necessary for taxation.

12 **Share Capital**

The Charity does not have a share capital.

13 **Post-Balance Sheet Events**

No post balance sheet events noted.

14 **Related Parties**

The Charity does not have any related parties.

Forthspring Inter Community Group

Northern Ireland - Charity number 100141

Annual report

**FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 6 September 1996 and registered with the Charity Commission for Northern Ireland on 16 June 2014.

COMPANY REGISTRATION NUMBER

NI031276

REGISTERED CHARITY NUMBER

NI100141

CHAIRPERSON

E Petersen

TRUSTEES / DIRECTORS

E Petersen

C Fitzpatrick

Dr J Meegan

H Smith

D Harvey Resigned 1st May 2024

C O'Doherty

D Quinn

L O'Lynn Resigned 1st March 2023

J Chalk Resigned 14th March 2023

REGISTERED OFFICE

373-375 Springfield Road

Belfast

BT12 7DG

INDEPENDENT EXAMINER

Tony Clarke

53 Andersonstown Road

Belfast

BT11 9AG

**FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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

The Trustees present their annual report together with the financial statements of the company for the year ended 31 March 2024.

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 company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practices applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and Performance

Forthspring Inter Community Group has had a very productive year.

This of course would not have been possible without the dedication and commitment of our staff and volunteers, who kept the organisation running, and provided vital services to the local community.

Our highlights include:

- Consistent regular attendances of children at creative free play sessions
- The dedicated commitment of local and international volunteers
- Significant engagement with our Detached Youth Workers
- Sustained interventions with children and young people
- Children's Counselling
- Developing partnership with local schools through T:BUC
- Evolving partnership with The Peace Foundation
- Adult Counselling
- Pensioners lunches
- Family lunches
- Self-care, massage, reflexology, and wellbeing sessions
- Exercise classes, adult education and online accredited courses

Programme Work

Forthspring is all about bringing people together for positive experiences and relationship building.

MUMO

Working with Springfield Primary and St Clare's Primary, as well as local families, the project helped children in transition and supported parents with behavioral support.

**FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

A range of programmes are delivered in the primary schools by the MUMO children's support workers, with a MUMO family engagement worker attached to each school. Programmes include transition (from P7 to Year 8), team building, mindfulness, numeracy, literacy, lego-therapy, nurture groups, gardening groups, bullet point journaling, communication and bereavement work. MUMO staff work closely with school staff, providing intervention support for the most vulnerable children as well as class-based programmes.

There is a Relate NI counsellor linked to each school, providing counselling supports for children and parents. Referrals to the counsellor usually come from the school.

Youth Matters

Our Youth Matters programme included sessions on

- Mental Health and wellbeing
- Positive self-talk and peer relations
- Good relations
- Active Citizenship workshops
- Social action projects

We did a range of outdoor activities targeted at improving young people's mental health with Reach Your Peak; Cook It challenges, and Art Around the World classes. The loyalty and commitment of the young people to the staff and volunteers have been fantastic, and great evidence of the impact our community relations youth work has had.

Springers

Our Springers Afterschool Childcare Programme has gone from strength to strength. We have capacity for 20 each day and we welcome over 30 different young people each week.

The children engage in our creative educational play programme – sometimes taking over our social media feed to tell the community how brilliant they are.

We are thankful to Bright Start for their financial support which helped us sustain our provision and local employment.

Community Groups:

Our groups include

- AA – this group offers peer support to those battling addictions
- Bereavement Group – their Monday meeting helps
- Tea Dancers
- Art Group
- AutismNI – monthly meet up to offer peer support
- Exercise classes - Yoga, Zumba, LBT groups met weekly
- BMCA – Friday meet up for weekly prayers
- Gardening Group – weekly meet up to maintain the garden and grow their own veg
- Soul Space
- Men's Shed

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

Building Maintenance

We have engaged in a number of improvement works throughout the building including emergency lighting and updating all of our fire safety equipment. We painted the front of the building and plan to paint the rest of the building in the coming months.

External Relationships

Forthspring continues to work with Belfast Multi Cultural Association. The group use our centre each week and we happily embrace the diversity their presence brings to our society.

We have continued our working relationship with City Life Church in respect of joint funding from the Department for Communities.

Our work with schools has been cemented this year with our gardening projects in partnership with GrowNI and PPR. Confidence building workshops and personal develop sessions in the garden have allowed local young people to grow in our post Covid community.

Staff and Volunteers

This year we have had over 450 hours of local and international volunteering and are thankful to everyone who has made a positive contribution to Forthspring in a very challenging situation throughout the pandemic.

Our people are our greatest resource and we appreciate their dedication and commitment to the organisation.

Financial Review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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

Plans for Future Period

The Trustees will continue to develop an effective organization.

We intend to grow and strengthen the board with suitably qualified and experienced new members.

We anticipate the arrival of new staff to facilitate our growth as an organization.

We will continue to review and refine our strategic plan and develop an operational plan to meet our current objectives and to seek new opportunities to see our work move forward effectively.

We also agreed to purchase our building and were successful in securing Levelling Up Funding in January 2024 to complete the sale.

We will continue to strengthen and develop existing and new strategic partnerships with other groups and agencies.

We will continue to develop our relationships with a wide and growing range of funders across all sectors.

We will focus on building effective partnerships government and key agencies with responsibility for peace building, family support and community development.

We will continue to develop our strong networks in the communities where we are situated and be listening and responsive to their expressed needs and challenges.

We intend to pursue international partnerships including cross border and in other countries for the development of interesting future projects.

Our Communications

We will develop the use of a broad range of media to communicate our work more clearly and effectively.

We will develop a digital marketing plan as we move forward.

We will seek to develop a coherent and united brand across the various aspects of our work.

We will develop a range of promotional strategies to enhance the profile of our work and develop a clear and informed voice in keeping with our vision as an organization.

Our Programmes

We intend to develop our existing programmes which offer significant support to families and young people. There is the potential to extend the influence and opportunities for our existing work to develop more widely which we will explore and encourage.

We will develop new and innovative programmes to promote our peace building mission across our community, seeking to collect and give voice to the hopes and dreams for the future of our community.

We intend to ensure appropriate access to adequate facilities and resources to allow us to develop and expand our services.

**FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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

Our Interface work

We intend to actively engage with the issues within the interface area where we are located. We will design a specific strategy to involve our local community, government and relevant authorities in conversation about a positive visionary future for the interface around us.

We will further refine and implement our business plan and feasibility study to develop our building and context in a way that will enhance our services to the community.

We will network widely and representatively across our community to listen carefully to a range of perspectives and hopes for better less divided future.

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:

C Fitzpatrick
C O'Doherty
D Harvey
E Peterson
J Meegan
H Smith
D Quinn

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Statement of trustees' responsibilities

The trustees, who are also the directors of Forth Spring Inter Community Group for the purpose 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 2019 (FRS102);-make judgements and estimates that are reasonable and prudent; and
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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

The trustees are responsible for keeping adequate accounting records that 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.

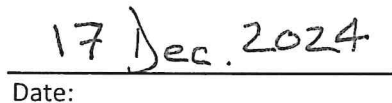
Disclosure of Information to auditor

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.



E Peterson
Trustee



Date:

Forthspring Inter Community Group

Northern Ireland - Charity number 100141

Annual return

**FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FORTH SPRING INTER COMMUNITY GROUP

I report on the financial statements of the company for the year ended 31 March 2024 which are set out on pages 11 and 12.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the company is not subject to audit under company law, and is eligible for Independent examination it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Independent examiner's statement

My role is to state whether any material matters have come to my attention giving me cause to believe:

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- 4 That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

(a) which gives me reasonable cause to believe that in any material respect the requirements;

(i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FORTH SPRING INTER COMMUNITY GROUP

Independent examiner's statement continued...

- (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities: have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

17-12-24
Date: _____

Forthspring Inter Community Group

Northern Ireland - Charity number 100141

Accounts

Charity Registration Number NI100141

Company Registration Number NI031276 (Northern Ireland)

**FORTH SPRING INTER COMMUNITY GROUP
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Charity Registration Number NI100141

Company Registration Number NI031276 (Northern Ireland)

FORTH SPRING INTER COMMUNITY GROUP

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FORTH SPRING INTER COMMUNITY GROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

E Petersen Chair
C Fitzpatrick Secretary
Dr J Meegan
H Smith
D Harvey
C O'Doherty
D Quinn
L O'Lynn Resigned 1st March 2023
J Chalk Resigned 14th March 2023

Charity Number

NI100141

Company Number

NI031276

Principal Address

373-375 Springfield Road
Belfast
BT12 7DG

Registered Office

373-375 Springfield Road
Unity Trust Bank
Belfast
BT12 7DG

Accountants

DMW Accountants (2011) Ltd
Townsend Enterprise Park
Townsend Street
Belfast BT13 2ES

Bankers

Unity Trust Bank
9 Brindley Place
Birmingham
B1 2HB

Solicitors

A&L Goodbody Northern Ireland
42-46 Fountain Street
Belfast
BT1 5EF

FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

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 Charities Articles of Association, the Companies Act 2008 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 purpose for which Forth Spring inter Community Group is established can be summarised as using a community development approach to improve the conditions of life of local residents, to improve social cohesion and community relations in the area.

The direct benefits flowing from the purpose include improvements in areas of social welfare such as improved health and educational outcomes through the provision of programmes and support, support for those in need and support for the aged as well as improved community relations in the Springfield Road area of Belfast and wider areas.

Further benefits include improvements in social cohesion, community relations and access to facilities (namely the local community centre)

Forthspring creates access to programmes which address identified needs for all age groups such as children's and youth programmes, arts-based, social and gardening programmes. Another direct benefit is the encouragement and increased motivation amongst local people to get involved in their community and bring about change.

These benefits will be evidenced through feedback from participants who take part in activities and programmes organised and delivered within the centre such as children's and young people's activities, health and educational activities, older people's programmes, community development and citizenship programmes. In some instances independent evaluations of activities are collected, recorded and analysed for impact. We will also record the levels of participation in cross community activity and the number of programmes and activities offered at our shared facility.

A public AGM will be held yearly. On a quarterly basis the organisation will produce a newsletter that will be distributed widely.

The direct beneficiaries are local residents of the wider Springfield Road area of Belfast. The only private benefit flowing from this purpose is incidental and necessary. In order to deliver the activities to achieve the purpose, trustees and staff may receive training and an increase in skills as a result of being involved with the charity.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

FORTH SPRING INTER COMMUNITY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and Performance

This has been a significant year for us at Forthspring. We have marked our 25th birthday looking back with gratitude at a quarter of a century of cross community peacebuilding work through a whole variety of programmes which remain strong and purposeful and impactful in our community. We are grateful to those involved in Springfield Road Methodist Church, the Cornerstone Community and the Currach Community who had the vision to establish a new community project and to resource with their time and encouragement for many years. It is a tribute to the various board members, staff members and participants in the project that 26 years later we are still moving forward as a project and celebrating our resilience and perseverance. All of our projects have continued and sustained their work and we were able to take part in Good Relations week to mark our anniversary. Thanks too to our funders who have again demonstrated their confidence in our performance going forward. The trustees also wish to express their appreciation to all members of the staff team and to our volunteers for their commitment and creativity in fulfilling their roles within Forthspring.

It has been a challenging year for us also as we saw our director depart and an interim director was appointed to see us through the challenges of an uncertain and increasingly competitive funding landscape. We have also been made aware that Belfast Central Mission, the owners of our building, wish to sell the asset to us, which we are grateful for although the significant increase in rent and challenges of raising the finance to purchase the property have placed us under considerable pressure.

Our highlights this year include:

- Celebration of our 25th anniversary
- Consistent attendances of children at creative free play sessions
- Local and international volunteers involved in our projects
- Significant engagement with our detached youth workers across our community
- Meaningful interventions with children and young people online and face to face throughout the year
- Adult counselling sessions to support family wellbeing
- Self care, massage, reflexology, and wellbeing sessions
- Exercise classes, adult education and online accredited courses
- Excellent service year feedback across all programme areas through robust evaluations.
- New members of our board
- Significant partnership working with many different groups.

Programme Work:

Our programme work remains focused and purposeful. We are grateful for dedicated teams of staff and volunteers who deliver a rich broad offering of programme across the organisation, both centre based and out into the community and into the streets. We continue to meet our targets and regularly celebrate good news stories of transformation and change. At the heart of all of our programmes is relationship building and after 26 years we are firmly rooted in our community and trusted by people who continue to access our service. We are also beginning to consider our strategic direction for the next three years as we take ownership of the building and are currently developing vision for new projects which will take our programme forward.

FORTH SPRING INTER COMMUNITY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

MUMO:

The core partnership group went from strength to strength between Moving Up Moving On (MUMO) and:

- * St Clare's Primary School
- * Springfield Primary School
- * Relate NI

MUMO's work continued to be guided by the amazing MUMO Advisory Parents Group who never cease to amaze staff with their creativity, commitment and fantastic programming ideas. Two members of this group represent MUMO on the board of Forthspring Inter Community Group. Throughout the year, exciting new partnerships were developed and existing partnerships strengthened including with: Family Support Hubs, Grow NI, Full Service Community Network (FSCN), Participation and the Practice of Rights, Belfast Children's Festival, Northern Ireland Science Festival; Storehouse and Education Matters.

In-school work has been essential, focused, strategic and effective: literacy and numeracy support, friendship groups, nurture groups, photo journaling, team challenges, mindfulness, walking challenges. Relate NI delivered counselling programme in the two schools. Schools' work has grown through partnerships with new primary schools who hosted P7 transition programmes which MUMO's children's support worker delivered in partnership with FSCN. Throughout the year, MUMO welcomed the Playgroup in Springfield Primary School and the P6 class in St. Clare's Primary School, teaching children how to plant, grow and harvest food.

MUMO's work has been a lifeline for many parents with wellbeing workshops, exercise classes, gardening, a singing programme, accredited programmes, cooking, and monthly Family Matters sessions where families did an activity and ate together. Throughout the year, MUMO was increasingly asked to help participants with a devastating cost of living crisis. Working with Family Support Hubs and other providers, MUMO was able to disseminate food and energy vouchers to local families throughout the year.

Youth Matters:

Our youth programmes have returned to their usual delivery with our junior and senior groups in centre engaging with a wide and creative variety of programming, alongside our detached youth work with our highly qualified and experienced team of youth workers connecting with young people in various locations around our community. We have a very experienced programme manager and a regular team of four youth workers committed to delivering to a significant number of young people across our area.

Our young people really appreciate building relationships through our work. One said "If Forthspring wasn't a thing, I never would have met friends from the other side of the peace wall. I wouldn't have even known Brannagh and Niamh who are my closest friends"

Junior Youth club took place on Tuesday and Friday evenings and came back strongly this year with Senior Youth club happening on Wednesdays and Thursdays. It was an eventful year with a visit from the Children's Commissioner Koulla Yiasouma and a very busy Summer Scheme through July and August, involving a variety of creative activities and trips. Our Halloween roller disco was particularly memorable. And our Reach Your Peak wellbeing programme brought a sense of adventure to our Senior group. Drum circles, ice skating, movie nights, art projects, first aid training, Dance with Diversity, Lad's group and Young Women's group, and Break the bias focus for International Womens' Day.

It has been a busy time in Youth Matters and a productive year of work undertaken by our young people.

FORTH SPRING INTER COMMUNITY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Springers:

Springers continued to provide high quality childcare during term time and full day cover over holiday times. We have drawn children from our two local schools St Clare's Primary, Springfield Primary and also from Cliftonville Primary.

We have offered a wide variety of activities and trips, including arts and crafts, a very busy summer scheme, visiting Mowlam Park, Belfast Zoo, Newcastle, Bangor, cooking sessions, and a combined trip with MUMO and Youth Matters to Carnfunnock Country Park. We support the children in completing their homework and encourage the older children to be more independent by helping with snacks and activities. Our German volunteer did German week with the children and we continue to offer placements for childcare trainees.

Our play coordinator and assistant play coordinator have completed further training in Child Protection and First Aid. Our assistant play coordinator was studying for her level five Diploma in Leadership for the Children and Young People's Workforce - Early Years (Advance Practice)

Community Groups:

Forthspring is a focused community space open to all within our community. We are very grateful and supportive of the various groups which use our facilities. The art group, the tea dancers, Autism NI and Ats us Nai mental health support group for young people continue to meet as well as other community events. Our community garden was well used by various groups within our community.

Internal Governance:

We remain very grateful to all of our board members for their time and commitment to the work at Forthspring. The challenges of leading a community group are significant currently and we thank our trustees for their willingness to enable Forthspring to continue to serve our community. There has been much for the board to reflect on as we endeavor to purchase our building and we are currently considering pursuing European capital funding through SEUPB. We continue to develop our strategic plan in response to the challenges of growth we are facing. We remain committed also to growing our board and adding further skills and experience to our existing capacity in a number of productive conversations about future direction. We also engaged in some Mindset training facilitated by one of our board members.

Building Maintenance:

We have focused on Health and Safety in the building this year, receiving detailed reports from Citation which we have studied carefully and implemented their recommendations. We are aware of the age of our building and the challenges we will increasingly face in the future with the aging fabric around us. We are committed to providing a warm, comfortable, safe space for all of our participants and staff.

External Relationships:

Belfast Multi cultural Association have continued to share our building, offering practical support to many Muslim families in and beyond our community. We have developed a solid friendship with them which we will continue to pursue in the future.

Our partnership with City Life Projects continues for Department for Communities shared funding. We also enjoy a wide and growing network of relationships in our community, being part of the Community Safety Partnership, the Clonard Mid-Shankill Initiative and two local Family Support Hubs. Partnerships are too extensive to mention here, but span community and voluntary, educational, statutory, rights based, creative and business sectors.

FORTH SPRING INTER COMMUNITY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Staff and Volunteers:

Our staff team remains as committed as ever to the mission and vision of Forthspring. We have a regular rhythm of meetings of team leaders, full staff, and individual staff teams for the different aspects of the work. We continue to enjoy significant input from our international and local volunteers, supporting the staff in a wide variety of projects and initiatives. Our relationship with Eirene in Germany, a volunteer sending organisation, has been in place for many years now and we hope this will continue.

Financial review

The results are set out in detail on pages 17 to 28. The charity returned net outgoing resources for the year of £1699.00 (2022 - net outgoing resources of £1,967) leaving unrestricted funds of £45,551 (2022 - £43,852) and restricted funds of £276,134 (2022 - £276,134).

The directors consider that the unrestricted funds of the charity have sufficient resources and assets available which are adequate to fulfill their obligations.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have 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. A comprehensive risk register was carried out in 2021. This is reviewed annually.

FORTH SPRING INTER COMMUNITY GROUP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF FORTH SPRING INTER COMMUNITY GROUP

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 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 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.

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.

FORTH SPRING INTER COMMUNITY GROUP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF FORTH SPRING INTER COMMUNITY GROUP

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the charitable company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities,
- Any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:

Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;

Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and

The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;

- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud and identified the greatest potential for fraud in income recognition. 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 frameworks that the company 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 the Companies Act 2006, and local tax legislation.

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 charitable company's ability to operate or to avoid a material penalty.

FORTH SPRING INTER COMMUNITY GROUP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF FORTH SPRING INTER COMMUNITY GROUP

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditors-responsibilities>. This description forms part of our auditor's report.

FORTH SPRING INTER COMMUNITY GROUP

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF FORTH SPRING INTER COMMUNITY GROUP**

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Daniel G. Walsh, BSc (HONS) ACPA

**for and on behalf of DMW Accountants (2011) Ltd
Townsend Enterprise Park
Townsend Street
Belfast
BT13 2ES**

Date:

6.03.2024



FORTHSPRING INTER COMMUNITY GROUP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2023

	£
TOTAL GRANTS & DONATIONS	438,349.00
TOTAL EXPENSES	436,650.00

NET SURPLUS	1,699.00
	=====

FORTHSPRING INTER COMMUNITY GROUP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2023

ANALYSIS OF INCOME	£
Department for Communities	25,669.00
NI Community Relations Council	12,312.00
Education Authority TBUC	15,000.00
Education Authority Registration	3,000.00
Education Authority FOTS	2,400.00
The National Lottery Fund	165,983.00
TNL Cost of Living Grant	21,994.00
The Tudor Trust	35,000.00
DOJ Police Property Fund	7,997.00
UK Youth	22,000.00
Belfast City Council Revenue	13,000.00
Belfast City Council Small Grants	11,494.00
Garfield Weston Foundation	20,000.00
CGRF TEO	12,150.00
Halifax Foundation	4,500.00
Public Health Agency	5,894.00
DOH SPPG Bright Start	8,384.00
Afterschool Income	31,340.00
Donations	6,229.00
Rent Income	9,000.00
Groundwork UK	500.00
SSE Electric	600.00
HSBC	800.00
Youth Link	2,203.00
All State	900.00
TOTAL GRANTS	438,349.00

FORTH SPRING INTER COMMUNITY GROUP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2023

<u>EXPENDITURE AS AT 31ST MARCH 2023</u>	£
Wages	299,872.00
Pension	8,856.00
Programme Costs	33,997.00
Rates Water	1,061.00
Rent	3,668.00
Insurance	4,794.00
Repairs & Maintenance	2,530.00
Heat & Light	18,746.00
Telephone & BB	6,411.00
Consultancy Director	6,900.00
Consultancy H.R.	964.00
Counselling	10,750.00
Accountancy Fees	2,000.00
Transport	5,966.00
Travel Expenses	704.00
Printing, Postage & Stationery	957.00
Training Costs	1,890.00
Cleaning Expenses	1,465.00
Bank Charges	240.00
Sundry Expenses	3,891.00
Depreciation	20,988.00
Total Expenses	436,650.00


FORTH SPRING INTER COMMUNITY GROUP

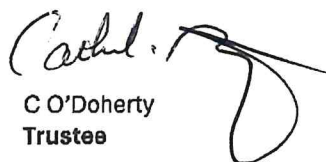
**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023**

	2023		2022	
	£	£	£	£
Fixed Assets				
Tangible Assets		99,959		120,942
Current Assets				
Debtors	56,723		59,450	
Cash at Bank and in Hand	195,120		149,021	
	-----		-----	
	251,843		208,471	
Creditors: Amounts falling due within one year				
	(30,117)		(9,427)	
	-----		-----	
Net Current Assets		221,726		199,044
		-----		-----
Total Assets less Current Liabilities		321685		319,986
		=====		=====
Income Funds				
Restricted Funds		276,134		276,134
Unrestricted Funds		43,852		43,852
Surplus for the Year		1,699		
		-----		-----
		321,685		319,986
		=====		=====

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 and Authorised for issue on 18th December 2023 and signed on their behalf by:


C Fitzpatrick
Trustee


C O'Doherty
Trustee

FORTH SPRING INTER COMMUNITY GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

Charity Information

Forth Spring Inter Community Group is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 373-375 Springfield Road, Belfast, BT12 7DG.

1.1 Accounting Convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 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.

1.3 Charitable Funds

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

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.

1.4 Income

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.

The charity receives grants in respect of the provision of specified services, projects and activities. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

FORTH SPRING INTER COMMUNITY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies (Continued)

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

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, depreciation costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the office. Office costs, depreciation costs, governance costs and payroll costs are allocated to charitable activities based on usage. The allocation of the support costs is analysed in Note 7.

1.6 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 Improvements	4% straight line
Plant and Equipment	straight line over 22 years
Fixtures and Fittings	25% straight line

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 the statement of financial activities.

1.7 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.

1.8 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.

FORTH SPRING INTER COMMUNITY GROUP

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

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.

FORTH SPRING INTER COMMUNITY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31st MARCH 2023

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.

1.9 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,

1.10 Retirement Benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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.

FORTH SPRING INTER COMMUNITY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31st MARCH 2023

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 trustees regularly review these assets 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 assets lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

Restricted and unrestricted funds

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

Support costs

Judgements are made in relation to the allocation of support costs of the charity to its charitable activities. The trustees consider it appropriate to allocate these costs based on the allocation of grant funding to the charitable activities in the year.

Deferred and accrued income

Income is deferred or accrued based on when the trustees believe the company 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.

FORTH SPRING INTER COMMUNITY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31st MARCH 2023

6 Description of charitable activities

Forthspring

We seek to enhance life opportunities and to enable sustained relationships within and across communities through a diverse range of programmes and activities.

Moving Up Moving On

Moving Up Moving On (MUMO) started in 2016 and works in partnership with Springfield Primary School and St. Clare's Primary School to provide support services for children and parents. Springfield Primary School and St. Clare's Primary are the two core schools. MUMO also delivers activities in a small amount of other schools to replicate the programme and share good practice family support work with more schools.

Youth Matters

The Youth Matters Project is a cross-community youth project which engages with Young People aged 8 to 18 via a range of centre-based activities, group work and detached provision.

Springers

Springers has been offering quality, affordable afterschool childcare during term-time and full-time day care in school holiday periods since 2009.

FORTH SPRING INTER COMMUNITY GROUP

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9. Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	14	14
	=====	=====
Employment costs	2023	2022
	£	£
Wages and Salaries/Employers NIC	299,872	249,823
Other pension costs	8,856	5,079
	-----	-----
	308,728	270,678
	=====	=====

There were no employees whose annual remuneration was more than £60,000,

10. Transfers

Transfers in the year from unrestricted to restricted were a result of overspend of funding.

Transfers in the year from restricted to unrestricted were to cover misallocation of unrestricted funding on the prior year.

FORTH SPRING INTER COMMUNITY GROUP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

11. Tangible fixed assets

	Leasehold Improvements	Plant and equipment	Fixtures and fittings	Total
	£	£	£	£
Cost				
At 1 April 2022	444,920	186,692	14,410	646,022
At 31 March 2023	444,920	186,692	14,410	646,022
Depreciation and Impairment				
At 1 April 2022	436,026	79,307	9,747	525,080
Depreciation charged in the year	8,894	8,486	3,603	20,983
At 31 March 2023	444,920	87,793	13,350	546,063
Carrying amount				
At 31 March 2023	0	98,899	1,060	99,959
At 31 March 2022	8,894	107,385	4,663	120,942

Plant and equipment includes costs totalling £147,556 funded by the Education Authority. A Deed of Covenant and Charge dated 23 February 2016 reserves the premises for youth purposes for a period of 22 years and provides other covenants and restrictions for repayment of grant in the event of a breach of the Deed.

12. Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	0	1,547
Prepayments and accrued income	56,723	57,903
	56,723	59,450

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	13,187	-
Other creditors	5,079	1,409
Accruals and deferred income	11,851	8,018
	30,117	9,427

Forthspring Inter Community Group

Northern Ireland - Charity number 100141

Annual report

Charity Registration Number NI100141

Company Registration Number NI031276 (Northern Ireland)

**FORTH SPRING INTER COMMUNITY GROUP
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Charity Registration Number NI100141

Company Registration Number NI031276 (Northern Ireland)

FORTH SPRING INTER COMMUNITY GROUP

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FORTH SPRING INTER COMMUNITY GROUP
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	E Petersen Chair C Fitzpatrick Secretary Dr J Meegan H Smith D Harvey C O'Doherty D Quinn L O'Lynn Resigned 1 st March 2023 J Chalk Resigned 14 th March 2023
Charity Number	NI100141
Company Number	NI031276
Principal Address	373-375 Springfield Road Belfast BT12 7DG
Registered Office	373-375 Springfield Road Unity Trust Bank Belfast BT12 7DG
Accountants	DMW Accountants (2011) Ltd Townsend Enterprise Park Townsend Street Belfast BT13 2ES
Bankers	Unity Trust Bank 9 Brindley Place Birmingham B1 2HB
Solicitors	A&L Goodbody Northern Ireland 42-46 Fountain Street Belfast BT1 5EF

FORTH SPRING INTER COMMUNITY GROUP
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

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 Charities Articles of Association, the Companies Act 2008 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 purpose for which Forth Spring inter Community Group is established can be summarised as using a community development approach to improve the conditions of life of local residents, to improve social cohesion and community relations in the area.

The direct benefits flowing from the purpose include improvements in areas of social welfare such as improved health and educational outcomes through the provision of programmes and support, support for those in need and support for the aged as well as improved community relations in the Springfield Road area of Belfast and wider areas.

Further benefits include improvements in social cohesion, community relations and access to facilities (namely the local community centre).

Forthspring creates access to programmes which address identified needs for all age groups such as children's and youth programmes, arts-based, social and gardening programmes. Another direct benefit is the encouragement and increased motivation amongst local people to get involved in their community and bring about change.

These benefits will be evidenced through feedback from participants who take part in activities and programmes organised and delivered within the centre such as children's and young people's activities, health and educational activities, older people's programmes, community development and citizenship programmes. In some instances independent evaluations of activities are collected, recorded and analysed for impact. We will also record the levels of participation in cross community activity and the number of programmes and activities offered at our shared facility.

A public AGM will be held yearly. On a quarterly basis the organisation will produce a newsletter that will be distributed widely.

The direct beneficiaries are local residents of the wider Springfield Road area of Belfast. The only private benefit flowing from this purpose is incidental and necessary. In order to deliver the activities to achieve the purpose, trustees and staff may receive training and an increase in skills as a result of being involved with the charity.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

FORTH SPRING INTER COMMUNITY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and Performance

This has been a significant year for us at Forthspring. We have marked our 25th birthday looking back with gratitude at a quarter of a century of cross community peacebuilding work through a whole variety of programmes which remain strong and purposeful and impactful in our community. We are grateful to those involved in Springfield Road Methodist Church, the Cornerstone Community and the Currach Community who had the vision to establish a new community project and to resource with their time and encouragement for many years. It is a tribute to the various board members, staff members and participants in the project that 26 years later we are still moving forward as a project and celebrating our resilience and perseverance. All of our projects have continued and sustained their work and we were able to take part in Good Relations week to mark our anniversary. Thanks too to our funders who have again demonstrated their confidence in our performance going forward. The trustees also wish to express their appreciation to all members of the staff team and to our volunteers for their commitment and creativity in fulfilling their roles within Forthspring.

It has been a challenging year for us also as we saw our director depart and an interim director was appointed to see us through the challenges of an uncertain and increasingly competitive funding landscape. We have also been made aware that Belfast Central Mission, the owners of our building, wish to sell the asset to us, which we are grateful for although the significant increase in rent and challenges of raising the finance to purchase the property have placed us under considerable pressure.

Our highlights this year include:

- Celebration of our 25th anniversary
- Consistent attendances of children at creative free play sessions
- Local and international volunteers involved in our projects
- Significant engagement with our detached youth workers across our community
- Meaningful interventions with children and young people online and face to face throughout the year
- Adult counselling sessions to support family wellbeing
- Self care, massage, reflexology, and wellbeing sessions
- Exercise classes, adult education and online accredited courses
- Excellent service year feedback across all programme areas through robust evaluations.
- New members of our board
- Significant partnership working with many different groups.

Programme Work:

Our programme work remains focused and purposeful. We are grateful for dedicated teams of staff and volunteers who deliver a rich broad offering of programme across the organisation, both centre based and out into the community and into the streets. We continue to meet our targets and regularly celebrate good news stories of transformation and change. At the heart of all of our programmes is relationship building and after 26 years we are firmly rooted in our community and trusted by people who continue to access our service. We are also beginning to consider our strategic direction for the next three years as we take ownership of the building and are currently developing vision for new projects which will take our programme forward.

FORTH SPRING INTER COMMUNITY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

MUMO:

The core partnership group went from strength to strength between Moving Up Moving On (MUMO) and:

- * St Clare's Primary School
- * Springfield Primary School
- * Relate NI

MUMO's work continued to be guided by the amazing MUMO Advisory Parents Group who never cease to amaze staff with their creativity, commitment and fantastic programming ideas. Two members of this group represent MUMO on the board of Forthspring Inter Community Group. Throughout the year, exciting new partnerships were developed and existing partnerships strengthened including with: Family Support Hubs, Grow NI, Full Service Community Network (FSCN), Participation and the Practice of Rights, Belfast Children's Festival, Northern Ireland Science Festival; Storehouse and Education Matters.

In-school work has been essential, focused, strategic and effective: literacy and numeracy support, friendship groups, nurture groups, photo journaling, team challenges, mindfulness, walking challenges. Relate NI delivered counselling programme in the two schools. Schools' work has grown through partnerships with new primary schools who hosted P7 transition programmes which MUMO's children's support worker delivered in partnership with FSCN. Throughout the year, MUMO welcomed the Playgroup in Springfield Primary School and the P6 class in St. Clare's Primary School, teaching children how to plant, grow and harvest food.

MUMO's work has been a lifeline for many parents with wellbeing workshops, exercise classes, gardening, a singing programme, accredited programmes, cooking, and monthly Family Matters sessions where families did an activity and ate together. Throughout the year, MUMO was increasingly asked to help participants with a devastating cost of living crisis. Working with Family Support Hubs and other providers, MUMO was able to disseminate food and energy vouchers to local families throughout the year.

Youth Matters:

Our youth programmes have returned to their usual delivery with our junior and senior groups in centre engaging with a wide and creative variety of programming, alongside our detached youth work with our highly qualified and experienced team of youth workers connecting with young people in various locations around our community. We have a very experienced programme manager and a regular team of four youth workers committed to delivering to a significant number of young people across our area.

Our young people really appreciate building relationships through our work. One said "If Forthspring wasn't a thing, I never would have met friends from the other side of the peace wall. I wouldn't have even known Brannagh and Niamh who are my closest friends"

Junior Youth club took place on Tuesday and Friday evenings and came back strongly this year with Senior Youth club happening on Wednesdays and Thursdays. It was an eventful year with a visit from the Children's Commissioner Koulla Yiasouma and a very busy Summer Scheme through July and August, involving a variety of creative activities and trips. Our Halloween roller disco was particularly memorable. And our Reach Your Peak wellbeing programme brought a sense of adventure to our Senior group. Drum circles, ice skating, movie nights, art projects, first aid training, Dance with Diversity, Lad's group and Young Women's group, and Break the bias focus for International Womens' Day.

It has been a busy time in Youth Matters and a productive year of work undertaken by our young people.

FORTH SPRING INTER COMMUNITY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Springers:

Springers continued to provide high quality childcare during term time and full day cover over holiday times. We have drawn children from our two local schools St Clare's Primary, Springfield Primary and also from Cliftonville Primary.

We have offered a wide variety of activities and trips, including arts and crafts, a very busy summer scheme, visiting Mowlam Park, Belfast Zoo, Newcastle, Bangor, cooking sessions, and a combined trip with MUMO and Youth Matters to Carnfunnock Country Park. We support the children in completing their homework and encourage the older children to be more independent by helping with snacks and activities. Our German volunteer did German week with the children and we continue to offer placements for childcare trainees.

Our play coordinator and assistant play coordinator have completed further training in Child Protection and First Aid. Our assistant play coordinator was studying for her level five Diploma in Leadership for the Children and Young People's Workforce - Early Years (Advance Practice)

Community Groups:

Forthspring is a focused community space open to all within our community. We are very grateful and supportive of the various groups which use our facilities. The art group, the tea dancers, Autism NI and Aisling's mental health support group for young people continue to meet as well as other community events. Our community garden was well used by various groups within our community.

Internal Governance:

We remain very grateful to all of our board members for their time and commitment to the work at Forthspring. The challenges of leading a community group are significant currently and we thank our trustees for their willingness to enable Forthspring to continue to serve our community. There has been much for the board to reflect on as we endeavor to purchase our building and we are currently considering pursuing European capital funding through SEUPB. We continue to develop our strategic plan in response to the challenges of growth we are facing. We remain committed also to growing our board and adding further skills and experience to our existing capacity in a number of productive conversations about future direction. We also engaged in some Mindset training facilitated by one of our board members.

Building Maintenance:

We have focused on Health and Safety in the building this year, receiving detailed reports from Citation which we have studied carefully and implemented their recommendations. We are aware of the age of our building and the challenges we will increasingly face in the future with the aging fabric around us. We are committed to providing a warm, comfortable, safe space for all of our participants and staff.

External Relationships:

Belfast Multi cultural Association have continued to share our building, offering practical support to many Muslim families in and beyond our community. We have developed a solid friendship with them which we will continue to pursue in the future.

Our partnership with City Life Projects continues for Department for Communities shared funding. We also enjoy a wide and growing network of relationships in our community, being part of the Community Safety Partnership, the Clonard Mid-Shankill Initiative and two local Family Support Hubs. Partnerships are too extensive to mention here, but span community and voluntary, educational, statutory, rights based, creative and business sectors.

FORTH SPRING INTER COMMUNITY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Staff and Volunteers:

Our staff team remains as committed as ever to the mission and vision of Forthspring. We have a regular rhythm of meetings of team leaders, full staff, and individual staff teams for the different aspects of the work. We continue to enjoy significant input from our international and local volunteers, supporting the staff in a wide variety of projects and initiatives. Our relationship with Eirene in Germany, a volunteer sending organisation, has been in place for many years now and we hope this will continue.

Financial review

The results are set out in detail on pages 17 to 28. The charity returned net outgoing resources for the year of £1699.00 (2022 - net outgoing resources of £1,967) leaving unrestricted funds of £45,551 (2022 - £43,852) and restricted funds of £276,134 (2022 - £276,134).

The directors consider that the unrestricted funds of the charity have sufficient resources and assets available which are adequate to fulfill their obligations.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have 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. A comprehensive risk register was carried out in 2021. This is reviewed annually.

FORTH SPRING INTER COMMUNITY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Plans for Future Periods

Our Organisation

The Trustees will continue to develop an effective organization.

We intend to grow and strengthen the board with suitably qualified and experienced new members.

We are in the process of reviewing current staff roles which will lead to a restructuring of the charity for a more effective delivery of services. We anticipate the arrival of new staff to facilitate our growth as an organisation.

We intend to conduct a review of our core documents and policies to ensure that we are an organisation which is healthy and fit for purpose.

We will continue to review and refine our strategic plan and develop an operational plan and business plan to meet our current objectives and to seek new opportunities to see our work move forward effectively.

Our Partnerships

We will continue to strengthen and develop existing and new strategic partnerships with other groups and agencies.

We will continue to develop our relationships with a wide and growing range of funders across all sectors.

We will focus on building effective partnerships in government and with key agencies with responsibility for peace building, family support and community development.

We will continue to develop our strong networks in the communities where we are situated and be listening and responsive to their expressed needs and challenges.

We intend to pursue international partnerships including cross border and in other countries for the development of interesting future projects. We intend to pursue cross border and international partnerships for the development of innovative and interesting future projects.

Our Communications

We intend to be much more focused on the delivery of an effective and impactful marketing strategy to raise our profile in our own community and beyond. We will tell relevant and appropriate stories about the change our work has brought to many who use our services.

We will develop the use of a broad range of media to communicate our work more clearly and effectively. We will develop a digital marketing plan as we move forward.

We will seek to develop a coherent and united brand across the various aspects of our work.

We will develop a range of promotional strategies to enhance the profile of our work and develop a clear and informed voice in keeping with our vision as an organisation.

FORTH SPRING INTER COMMUNITY GROUP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Our Programmes

We intend to develop our existing programmes which offer significant support to families and young people. There is the potential to extend the influence and opportunities for our existing work to develop more widely which we will explore and encourage.

We will develop new and innovative programmes to promote our peace building mission across our community. In particular we intend to revisit our Five Decades Project and build on these foundations with our new Future Decades Project which will seek to collect and give voice to the hopes and dreams for the future of our community.

We intend to ensure appropriate access to adequate facilities and resources to allow us to develop and expand our services. We intend to pursue the purchase and redevelopment of our current building and site.

Our Interface Work

We intend to actively engage with issues within the interface area where we are located. We will design a specific strategy to involve our local community, government and relevant authorities in conversation about a positive visionary future for the interface around us.

We will further refine and implement our business plan and feasibility study to develop our building and context in a way that will enhance our services to the community.

We will network widely and representatively across our community to listen carefully to a range of perspectives and hopes for a better less divided future.

Structure, Governance and Management

The charity is a company limited by guarantee, registered with the Charity Commission for Northern Ireland and a registered charity for taxation purposes. It is run by a board of directors.

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:

E Petersen Chair
C Fitzpatrick Secretary
Dr J Meegan
H Smith
C O'Doherty
D Harvey
D Quinn
L O'Lynn Resigned 1st March 2023
J Chalk Resigned 14th March 2023

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

FORTH SPRING INTER COMMUNITY GROUP

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Key Management Personnel Remuneration

The board consider the board of directors and the senior management team as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All board members give of their time freely and no board remuneration was paid in the year.

Board members are required to disclose all relevant conflict of interests and register them at each monthly board meeting and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises.

FORTH SPRING INTER COMMUNITY GROUP

**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Statement of Trustees' Responsibilities

The trustees, who are also the directors of Forth Spring Inter Community Group for the purpose 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent; 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 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

The auditor, DMW Accountants (2011) Ltd, is deemed to be appointed under section 487(2) of the Companies Act 2006.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

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.

.....

C Fitzpatrick

Trustee

Date:

FORTH SPRING INTER COMMUNITY GROUP

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF FORTH SPRING INTER COMMUNITY GROUP

Opinion

We have audited the financial statements of Forth Spring Inter Community Group (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the statement of financial position and notes to the financial statements, including 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 charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;

and

- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

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

Conclusions relating to Going Concern

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.

FORTH SPRING INTER COMMUNITY GROUP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF FORTH SPRING INTER COMMUNITY GROUP

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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, 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 charity 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.

FORTH SPRING INTER COMMUNITY GROUP
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF FORTH SPRING INTER COMMUNITY GROUP

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 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 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.

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.

FORTH SPRING INTER COMMUNITY GROUP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF FORTH SPRING INTER COMMUNITY GROUP

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the charitable company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities,
- Any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:

Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;

Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and

The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;

- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud and identified the greatest potential for fraud in income recognition. 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 frameworks that the company 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 the Companies Act 2006, and local tax legislation.

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 charitable company's ability to operate or to avoid a material penalty.

FORTH SPRING INTER COMMUNITY GROUP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF FORTH SPRING INTER COMMUNITY GROUP

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditors-responsibilities>. This description forms part of our auditor's report.

FORTH SPRING INTER COMMUNITY GROUP

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF FORTH SPRING INTER COMMUNITY GROUP**

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.




Mr Daniel G. Walsh, BSSc (HONS) ACPA

**for and on behalf of DMW Accountants (2011) Ltd
Townsend Enterprise Park
Townsend Street
Belfast
BT13 2ES**

Date:

6.03.2024



FORTHSPRING INTER COMMUNITY GROUP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2023

	£
TOTAL GRANTS & DONATIONS	438,349.00
TOTAL EXPENSES	436,650.00

NET SURPLUS	1,699.00
	=====

FORTHSPRING INTER COMMUNITY GROUP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2023

<u>ANALYSIS OF INCOME</u>	£
Department for Communities	25,669.00
NI Community Relations Council	12,312.00
Education Authority TBUC	15,000.00
Education Authority Registration	3,000.00
Education Authority FOTS	2,400.00
The National Lottery Fund	165,983.00
TNL Cost of Living Grant	21,994.00
The Tudor Trust	35,000.00
DOJ Police Property Fund	7,997.00
UK Youth	22,000.00
Belfast City Council Revenue	13,000.00
Belfast City Council Small Grants	11,494.00
Garfield Weston Foundation	20,000.00
CGRF TEO	12,150.00
Halifax Foundation	4,500.00
Public Health Agency	5,894.00
DOH SPPG Bright Start	8,384.00
Afterschool Income	31,340.00
Donations	6,229.00
Rent Income	9,000.00
Groundwork UK	500.00
SSE Electric	600.00
HSBC	800.00
Youth Link	2,203.00
All State	900.00
TOTAL GRANTS	438,349.00

FORTH SPRING INTER COMMUNITY GROUP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST MARCH 2023

<u>EXPENDITURE AS AT 31ST MARCH 2023</u>	£
Wages	299,872.00
Pension	8,856.00
Programme Costs	33,997.00
Rates Water	1,061.00
Rent	3,668.00
Insurance	4,794.00
Repairs & Maintenance	2,530.00
Heat & Light	18,746.00
Telephone & BB	6,411.00
Consultancy Director	6,900.00
Consultancy H.R.	964.00
Counselling	10,750.00
Accountancy Fees	2,000.00
Transport	5,966.00
Travel Expenses	704.00
Printing, Postage & Stationery	957.00
Training Costs	1,890.00
Cleaning Expenses	1,465.00
Bank Charges	240.00
Sundry Expenses	3,891.00
Depreciation	20,988.00
Total Expenses	436,650.00



FORTH SPRING INTER COMMUNITY GROUP

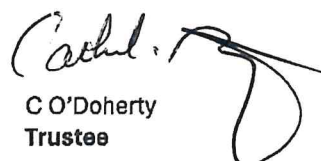
**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023**

	2023		2022	
	£	£	£	£
Fixed Assets				
Tangible Assets		99,959		120,942
Current Assets				
Debtors	56,723		59,450	
Cash at Bank and in Hand	195,120		149,021	
	251,843		208,471	
Creditors: Amounts falling due within one year	(30,117)		(9,427)	
Net Current Assets		221,726		199,044
Total Assets less Current Liabilities		321,685		319,986
Income Funds				
Restricted Funds		276,134		276,134
Unrestricted Funds		43,852		43,852
Surplus for the Year		1,699		
		321,685		319,986

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 and Authorised for issue on 18th December 2023 and signed on their behalf by:



C Fitzpatrick
Trustee


C O'Doherty
Trustee

FORTH SPRING INTER COMMUNITY GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

Charity Information

Forth Spring Inter Community Group is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 373-375 Springfield Road, Belfast, BT12 7DG.

1.1 Accounting Convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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 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.

1.3 Charitable Funds

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

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.

1.4 Income

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.

The charity receives grants in respect of the provision of specified services, projects and activities. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

FORTH SPRING INTER COMMUNITY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies (Continued)

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

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under one of the following headings: Costs of raising funds, Expenditure on charitable activities and other expenditure.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, depreciation costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at the office. Office costs, depreciation costs, governance costs and payroll costs are allocated to charitable activities based on usage. The allocation of the support costs is analysed in Note 7.

1.6 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 Improvements	4% straight line
Plant and Equipment	straight line over 22 years
Fixtures and Fittings	25% straight line

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 the statement of financial activities.

1.7 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.

1.8 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.

FORTH SPRING INTER COMMUNITY GROUP
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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.

FORTH SPRING INTER COMMUNITY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31st MARCH 2023

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.

1.9 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,

1.10 Retirement Benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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.

FORTH SPRING INTER COMMUNITY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31st MARCH 2023

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 trustees regularly review these assets 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 assets lives can have a significant impact on depreciation charges for the period. Detail of the useful lives is included in the accounting policies.

Restricted and unrestricted funds

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

Support costs

Judgements are made in relation to the allocation of support costs of the charity to its charitable activities. The trustees consider it appropriate to allocate these costs based on the allocation of grant funding to the charitable activities in the year.

Deferred and accrued income

Income is deferred or accrued based on when the trustees believe the company 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.

FORTH SPRING INTER COMMUNITY GROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31st MARCH 2023

6 Description of charitable activities

Forthspring

We seek to enhance life opportunities and to enable sustained relationships within and across communities through a diverse range of programmes and activities.

Moving Up Moving On

Moving Up Moving On (MUMO) started in 2016 and works in partnership with Springfield Primary School and St. Clare's Primary School to provide support services for children and parents. Springfield Primary School and St. Clare's Primary are the two core schools. MUMO also delivers activities in a small amount of other schools to replicate the programme and share good practice family support work with more schools.

Youth Matters

The Youth Matters Project is a cross-community youth project which engages with Young People aged 8 to 18 via a range of centre-based activities, group work and detached provision.

Springers

Springers has been offering quality, affordable afterschool childcare during term-time and full-time day care in school holiday periods since 2009.

FORTH SPRING INTER COMMUNITY GROUP

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9. Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	14	14
	=====	=====
Employment costs		
	2023	2022
	£	£
Wages and Salaries/Employers NIC	299,872	249,823
Other pension costs	8,856	5,079
	-----	-----
	308,728	270,678
	=====	=====

There were no employees whose annual remuneration was more than £60,000,

10. Transfers

Transfers in the year from unrestricted to restricted were a result of overspend of funding.

Transfers in the year from restricted to unrestricted were to cover misallocation of unrestricted funding on the prior year.

FORTH SPRING INTER COMMUNITY GROUP

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

11. Tangible fixed assets	Leasehold Improvements £	Plant and equipment £	Fixtures and fittings £	Total £
Cost				
At 1 April 2022	444,920	186,692	14,410	646,022
	-----	-----	-----	-----
At 31 March 2023	444,920	186,692	14,410	646,022
	-----	-----	-----	-----
Depreciation and Impairment				
At 1 April 2022	436,026	79,307	9,747	525,080
Depreciation charged in the year	8,894	8,486	3,603	20,983
	-----	-----	-----	-----
At 31 March 2023	444,920	87,793	13,350	546,063
	-----	-----	-----	-----
Carrying amount				
At 31 March 2023	0	98,899	1,060	99,959
	=====	=====	=====	=====
At 31 March 2022	8,894	107,385	4,663	120,942
	=====	=====	=====	=====

Plant and equipment includes costs totalling £147,556 funded by the Education Authority. A Deed of Covenant and Charge dated 23 February 2016 reserves the premises for youth purposes for a period of 22 years and provides other covenants and restrictions for repayment of grant in the event of a breach of the Deed.

12. Debtors	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	0	1,547
Prepayments and accrued income	56,723	57,903
	-----	-----
	56,723	59,450
	=====	=====

13. Creditors: amounts falling due within one year	2023 £	2022 £
Other taxation and social security	13,187	-
Other creditors	5,079	1,409
Accruals and deferred income	11,851	8,018
	-----	-----
	30,117	9,427
	=====	=====

Forthspring Inter Community Group

Northern Ireland - Charity number 100141

Annual return

FORTH SPRING INTER COMMUNITY GROUP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF FORTH SPRING INTER COMMUNITY GROUP

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 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 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.

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.

FORTH SPRING INTER COMMUNITY GROUP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF FORTH SPRING INTER COMMUNITY GROUP

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- The nature of the industry and sector, control environment and business performance, including the charitable company's remuneration policies for directors, bonus levels and performance targets, if any;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities,
- Any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:

Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;

Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and

The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;

- The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud and identified the greatest potential for fraud in income recognition. 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 frameworks that the company 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 the Companies Act 2006, and local tax legislation.

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 charitable company's ability to operate or to avoid a material penalty.

FORTH SPRING INTER COMMUNITY GROUP

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF FORTH SPRING INTER COMMUNITY GROUP

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditors-responsibilities>. This description forms part of our auditor's report.

FORTH SPRING INTER COMMUNITY GROUP

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF FORTH SPRING INTER COMMUNITY GROUP**

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Daniel G. Walsh, BSSc (HONS) ACPA

**for and on behalf of DMW Accountants (2011) Ltd
Townsend Enterprise Park
Townsend Street
Belfast
BT13 2ES**

Date:

6 03 2024

