

# Lower Oldpark Community Association

Northern Ireland · Charity number 100906

## Details

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**Known as** LOCA

**Status** Received

**Registered** 2015-12-07

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

## Contact

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**Address** Lower Oldpark Community Association  
9-23 Avoca Street  
Belfast  
BT14 6en  
BT14 6EN

**Phone** 02890351334

**Email** [locacentre@hotmail.co.uk](mailto:locacentre@hotmail.co.uk)

## Activities

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**Purposes:** The company's objects ("Objects") are specifically restricted to the following: to advance education and promote community development within the Lower Oldpark area of North Belfast and its environs (hereinafter called the area of benefit) and, to promote any other purpose, or purposes, for the benefit of the inhabitants of the area of benefit, which are, or hereafter may be deemed, charitable under the law of Northern Ireland, and in particular: (a) to promote community safety and good community relations within Lower Oldpark and its environs, an interface location within North Belfast, and promote urban regeneration of the locality. (b) to operate a community centre. and operate, or assist in the provision, of other community facilities within the area of benefit, for the benefit of the local community in the interest of social welfare, for education, recreation and other leisure-time occupation, with the object of improving the conditions of life of the said inhabitants.

**What the charity does:** The advancement of education, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, Other charitable purposes

**How the charity works:** Advice/advocacy/information, Community development, Education/training, Medical/health/sickness, Sport/recreation, Youth development

**Who the charity helps:** Adult training, Children (5-13 year olds), Interface communities, Older people, Preschool (0-5 year olds), Tenants, Unemployed/low income, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£248,067	£289,474	£0	4
2025-03-31	£248,067	£289,474	£0	4

## Trustees

Name	Role	Appointed
Eleanor Jamison		
James Wright		
Laura Hughes		
Miss Andrea Madden		
Mr Carson Rankin		
Mrs Lorraine Osborne		
Naomi Patterson		
Neil Huddleston		

**Lower Oldpark Community Association**

Northern Ireland - Charity number 100906

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# Accounts

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**LOWER OLDPARK COMMUNITY  
ASSOCIATION  
Unaudited Financial Statements**

**For the year ended 31 March 2025**

**Company No: NI635156  
Charity No: NIC100906**

**LOWER OLDPARK COMMUNITY ASSOCIATION**

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**For the year ended 31 March 2025**

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## **LOWER OLDPARK COMMUNITY ASSOCIATION**

### **Report of the Trustees For the year ended 31 March 2025**

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#### **Administrative Information**

<b>Company Name</b>	Lower Oldpark Community Association
<b>Registered Address</b>	9-21 Avoca Street Belfast BT14 6EN
<b>Company Registration</b>	NI635156
<b>Charity Registration</b>	NIC 100906
<b>Board of Trustees</b>	Barbara McIlwrath (Chair) Laurence Hughes (Laura) (Treasurer) Thomas Dickson (Secretary) James R Wright (Honorary Chair) Eleanor Jamison Neil Huddleson Peter Edwards Loma Osborne
<b>Company Secretary</b>	Adele Huddleson
<b>Independent Examiners</b>	AAB Group Accountants Limited 1-3 Arthur Street Belfast BT1 4GA
<b>Solicitors</b>	Hool Law Solicitors Scottish Provident Building 17 Donegall Square West Belfast BT1 6JH
<b>Bank</b>	Ulster Bank 11-16 Donegall Sq East Belfast BT1 5UB

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2025

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The trustees are pleased to present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

The management of Lower Oldpark Community Association is made up of representatives from the local church and nominees from a range of local business, community organisations and nominees from a range of local business, community organisations and residents.

#### **Mission Statement**

Our mission is to provide a resource which supports and enables residents to improve the quality of life of the neighbourhood.

#### **Organisational Structure**

Lower Oldpark Community Association (LOCA) has a management committee of up to 9 representatives who meet up to ten times per year and are responsible for the strategic direction and policies of the charity. A scheme of delegation is in place and the day-to-day responsibility for the provision of the services rests with Centre Manager along with Project Manager and staff.

#### **Affiliated Members**

The management committee is elected at the Annual General meeting after nominations have been received from the local community and any interested parties.

#### **Overview**

Lower Oldpark Community Association was established in 1972 in response to identified community need, with the aim of promoting community development and training. In the 1980's the area was subject to redevelopment and many of residents' homes were vested and to this day have not been adequately replaced.

An interface area, we promote community safety, good relations, and urban regeneration of the locality. We operate a community centre and assist in the provision, of other community facilities within the area of benefit. We focus on social welfare, education, and recreation with the objective of improving the conditions of life of residents who live, work, and socialise in the community. In the community building we are welcoming and inclusive of all who have an interest in this area.

The Association has a vested interest in the residents. It offers open and accessible programmes to develop and promote civic values, and encourage voluntary and community activity focused on physical, economic and social renewal.

#### **Strategic Aims**

To work in partnership with communities and voluntary organisations to achieve social change and to promote the rights of those most disadvantaged and excluded in our society.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2025

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#### **Objectives**

The specific objectives of the Centre, as set out in our Articles of Association, are to:

1. Build a strong, safe, attractive, and sustainable community ;
2. Help families by providing playsessions, increasing the skills level of parents to help them towards employment;
3. Improve the physical regeneration of the area;
4. Improve community relations;
5. Raising educational attainment;
6. Engaging young people;
7. Improving health and wellbeing;
8. Support and care for older people;
9. Promote community safety;
10. Promote social welfare.

#### **Beneficiaries**

The charity's beneficiaries are those individuals living or working within the geographical catchment area as described in the governing document of Lower Oldpark Community Association.

LOCA was established to promote the benefit of the community, without distinction of gender political, religious, or other opinions, by the provision of education, cultural, recreational, training and employment to improve the quality of life within our catchment area.

In pursuit of these objectives LOCA delivers several interrelated projects. These are designed to remove and break the cycle of deprivation, reduce and alleviate poverty that is prevalent in the community. The projects include women and youth programmes, health and wellbeing for senior citizens projects, recreational activities and the promotion of neighbourhood renewal, including physical development, social development, capacity building, education and training, community safety, cross community and good relations work.

#### **Reserves Policy**

Reserves are needed to bridge the gap between spending and receiving income, essential expenditure items for which grant support is not available, for; unplanned emergency building repairs, and redundancy payments that would be liable if the Association is dissolved. The Trustees are of the opinion that the current level of reserves are adequate.

#### **Key Management Personnel**

The day-to-day operational management of LOCA, including all its programmes, projects, and activities, is the responsibility of The Centre Manager, Andrea Madden. As centre manager she currently reports to the Trustees and Directors.

#### **Financial Risk Management**

The Trustees continue to regularly review any major risks arising from or impacting on the activities of the Charity. They are satisfied that the major risks identified have been adequately mitigated where necessary and consider that the financial systems and controls in place are appropriate to the size of the charity and the nature of its operations.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2025

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#### Financial Review

The accounts for 2024/2025 shows a deficit of £41,407 (2024: surplus of £2,326) Reserves of £59,165 and closing restricted reserves of £16,824.

The below points should be noted in respect of the financial performance during the year:

- The drop in unrestricted income particularly the loss of playgroup fees and legacy DFC funding is the primary driver of the deficit.
- Restricted funds were spent appropriately and matched to programme delivery.
- Staff costs were significantly reduced, and programme costs increased in line with new restricted grants.
- Depreciation and asset treatment appear sound, and cash reserves remain healthy.
- £10,000 returned to DFC was for a funded job role that was no longer needed after an employee left LOCA.
- The IFI money was transferred over to our Lead Partner (CCRF) DEC 2024.

The Trustees wish to place on record their appreciation for the accountancy service provided by AAB Group Accountants Limited, in relation to LOCA's financial records and accounts. The Trustees are grateful to LOCA staff members for their assistance in this matter.

#### Report on Impact of Charity's Work

Our charity delivers a wide range of arts, heritage, and community programmes that strengthen belonging creativity, and resilience in Lower Oldpark. By spanning early years, children's, youth, and adult provision, we create safe and inclusive spaces where people of all ages can connect, learn, and thrive. Every activity is rooted in dignity, inclusion, and local heritage, helping participants to build confidence and pride in their community.

Families with children aged 0–4 benefit from the Parent and Toddler Group and the Mess Makers Sensory Play sessions, which encourage early development, strengthen parental bonds, and reduce isolation for caregivers. Parents report reassurance and a sense of belonging, while children gain opportunities to explore, play, and learn in a safe environment.

For children aged 5–11, the After Schools Programme offers homework support, sports and games, art, dance and a dedicated Children's Book Club. This combination of academic and creative activities helps children to develop positive routines, improve attainment, and build confidence. Alongside this, the Junior Youth Drop-In provides a welcoming space where children can socialise, form friendships, and take part in activities that support their emotional wellbeing.

Young people aged 12–17 are supported through the Senior Youth Drop-In, which provides mentoring, recreation, and social connection, and the Senior Youth Personal Development Programme, which builds leadership and resilience. The EA Planned Intervention Programme delivers targeted support for those at risk of disengagement, improving attendance, behaviour, and motivation. Seasonal initiatives such as the Summer Diversionary Programme and the BeActive Summer Scheme ensure young people have constructive opportunities during school holidays.

Adults benefit from the Employment Support Clinic, which builds pathways into work, while the Women's Group provides connection, learning, and empowerment. Good Relations programmes encourage dialogue, mutual respect, and shared community pride. In summary, our charity improves lives and delivers wider societal gains in education, wellbeing, safety, and community connection.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2025

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#### Appointment of Trustees

The Management Committee will observe the appointment of Directors, as set out in the Memorandum of Association, and arrange appropriate induction training.

#### Disclosure of Information to Independent Examiners

The Trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant audit information of which the Charity's independent examiners are unaware; and each Trustee has taken all the steps they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that the Charity's independent examiners are aware of that information.

#### Statement of Trustee's Responsibilities

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial position at the end of that period.

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

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

The trustees have overall responsibility for ensuring that the charity has an appropriate system of internal controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. 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.

Signed of behalf of the Trustees



**B McIlwrath**  
Director

20/11/25.  
Date

**Lower Oldpark Community Association**  
**Independent Examiner's Report To The Members**  
Year Ended 31 March 2025

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I report to the Trustees' on my examination of the financial statements of Lower Oldpark Community Association (the charity) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the Trustees' of the charity (and also its Directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65 of the 2008 Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Lower Oldpark Community Association  
Independent Examiner's Report To The Members  
Year Ended 31 March 2025**

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**INDEPENDENT EXAMINER'S STATEMENT**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



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**Michael Farrell  
For and on behalf of  
AAB Group Accountants Limited  
Independent Examiners  
1-3 Arthur Street  
Belfast  
BT1 4GA**

20/11/2025  
Date

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Statement of Financial Activities  
(incorporating an income and expenditure account)  
For the year ended 31 March 2025**

	Note	Restricted £	Unrestricted £	Total Funds 2025 £	Total Funds 2024 £
<b>Income and endowments from:</b>					
<b>Donations and legacies</b>	3	5,668	3,527	9,195	8,825
<b>Charitable Activities</b>	4	238,539	145	238,684	266,822
<b>Other Trading Activities</b>	5	-	-	-	13,035
<b>Investment Income</b>		-	188	188	26
<b>Total Income and endowments</b>		<u>244,207</u>	<u>3,860</u>	<u>248,067</u>	<u>288,708</u>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>	7	( 257,588)	( 31,886)	( 289,474)	( 286,382)
<b>Total Expenditure</b>		<u>( 257,588)</u>	<u>( 31,886)</u>	<u>( 289,474)</u>	<u>( 286,382)</u>
<b>Net income / (expenditure) for the year</b>		<u>(13,381)</u>	<u>(28,026)</u>	<u>(41,407)</u>	<u>2,326</u>
Transfers between funds		12,138	(12,138)	-	-
<b>Net movement in funds</b>		( 1,243)	( 40,164)	( 41,407)	2,326
<b>Reconciliation of funds:</b>					
<b>Total Funds Brought Forward</b>	14/15	18,067	82,505	100,572	98,246
<b>Total Funds Carried Forward</b>	14/15	<u>16,824</u>	<u>42,341</u>	<u>59,165</u>	<u>100,572</u>

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 11 to 19 form part of these financial statements.

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Balance Sheet**  
as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible assets	11	13,729	22,713
<b>Current Assets</b>			
Debtors	12	-	554
Cash at bank and in hand		47,696	79,305
		<u>47,696</u>	<u>79,859</u>
<b>Creditors: amounts falling due within one year</b>	13	( 2,260)	( 2,000)
<b>NET CURRENT ASSETS</b>		45,436	77,859
<b>NET ASSETS</b>		<u><b>59,165</b></u>	<u><b>100,572</b></u>
Represented by:			
<b>Unrestricted Funds</b>	14	42,341	82,505
<b>Restricted Funds</b>	15	16,824	18,067
		<u><b>59,165</b></u>	<u><b>100,572</b></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 2025.

The directors 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.

These financial statements were approved by the trustees and authorised for issue and are signed on their behalf by:

B E  
**B McIlwrath**  
Director/Trustee

20/11/25  
Date

Company Registration No. NI635156

The notes on pages 11 to 19 form part of these financial statements.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements for the year ended 31 March 2025

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#### 1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS102)).

Lower Oldpark Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern.

##### c) Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

##### d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

##### e) Interest Receivable

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

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements *(continued)* for the year ended 31 March 2025

#### 1 ACCOUNTING POLICIES *(continued)*

##### f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of supporting refugee families and activities under taken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### g) Cash at bank and in hand

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

##### h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

##### i) Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

<b>Asset Category:</b>	<b>Annual Rate</b>
Equipment	15% Reducing Balance
Fixtures & Fittings	25% Reducing Balance
Buildings	10% Straight Line

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

##### j) Debtors

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

##### k) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2025

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#### 1 ACCOUNTING POLICIES (continued)

##### Accounting Convention

The Charity has taken advantage of the following Disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland.

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A.

##### l) Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

##### m) Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

##### n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

##### o) 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.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2025

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.

#### 2 Legal Status of the Charity

The charity is registered with HMRC (X0740/87) and Northern Ireland Charity Commission (NIC100906)

#### 3 Income from donations

	Unrestricted	Restricted	Total Funds 2025	Total Funds 2024
	£	£	£	£
Donations	193	-	193	1,323
Belfast City Council	3,334	-	3,334	1,015
Education Authority	-	5,668	5,668	6,000
Ulster Scots Relief Fund	-	-	-	487
	<u>3,527</u>	<u>5,668</u>	<u>9,195</u>	<u>8,825</u>

The income from donations received in 2024 of £8,825 were split £Nil restricted and £8,825 unrestricted.

#### 4 Income from Charitable Activities

	Unrestricted	Restricted	Total Funds 2025	Total Funds 2024
	£	£	£	£
Department of Social Development	-	-	-	69,787
Northern Ireland Housing Executive	-	-	-	31,221
Pathway Fund - Early years	-	-	-	22,257
DFC - Small Steps	-	-	-	1,040
IFI - Peace Walls Programme	-	1,485	1,485	113,034
Belfast City Council	-	22,714	22,714	24,206
Belfast Charitable Society	-	15,000	15,000	-
HSCB - Belfast Childcare Partnership	-	-	-	175
International Fund	-	109,598	109,598	-
Lottery fund	-	12,000	12,000	3,767
Vine Centre	-	76,491	76,491	-
Womens Tec	-	-	-	1,000
Shankill Womens Centre	145	-	145	335
The Bytes Project	-	1,250	1,250	-
	<u>145</u>	<u>238,539</u>	<u>238,684</u>	<u>266,822</u>

Charitable income received in 2024 of £266,822, were split £259,112 restricted and £7,710 unrestricted.

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** *(continued)*  
for the year ended 31 March 2025

**5 Income from Other trading Activities**

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Playgroup Fees	-	-	13,035
	-	-	13,035

Playgroup fees received in 2024 was made up of unrestricted: £13,035 and restricted £nil.

**6 Results for the period**

The results for the period has been arrived at after charging the following:

	2025 £	2024 £
Depreciation	10,175	11,122
	10,175	11,122

**7 Analysis of expenditure on charitable activities:**

	Unrestricted £	Restricted £	Total Funds 2025 £	Total Funds 2024 £
Programme Costs	1,809	97,378	99,186	25,353
Direct Salaries & Wages	-	106,378	106,378	165,386
Direct Pensions	-	6,861	6,861	9,183
Support Costs (see Note 8)	30,077	44,657	74,734	82,690
Governance Costs (see Note 8)	-	2,314	2,314	3,770
	31,886	257,588	289,474	286,382

Expenditure on charitable activities in 2024 was made up of restricted £270,130 and unrestricted: £16,252.

**8 Analysis of governance and support costs:**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activity undertaken in the period. Refer to the table over the page for the basis for apportionment and analysis of support and governance costs.

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** *(continued)*  
for the year ended 31 March 2025

**8 Analysis of governance and support costs:** *(Continued)*

	General Support		Governance Function		Total Funds	Total Funds
	Unrestricted	Restricted	Unrestricted	Restricted	2025	2024
	£	£	£	£	£	£
Salaries & Wages	-	28,341	-	-	28,341	26,184
Rates & Water	149	-	-	-	149	295
Light & Heat	6,573	-	-	-	6,573	6,702
Insurance	257	3,205	-	-	3,462	2,863
Repairs & Maintenance	484	1,003	-	-	1,487	5,418
Legal & Professional Fees	2,368	-	-	-	2,368	2,000
Office Expenses	-	-	-	-	-	3,862
Room Hire	482	-	-	-	482	204
Equipment	-	-	-	-	-	2,678
Depreciation	3,453	6,722	-	-	10,175	11,122
Cleaning	-	-	-	-	-	346
Sundry	10,606	-	-	-	10,606	8,290
Bank Fees	223	-	-	-	223	-
Travel & Subsistence	3,429	1,981	-	-	5,410	6,879
Subscriptions	543	-	-	-	543	541
Telephone	-	1,367	-	-	1,367	3,953
Accountancy	-	-	-	2,314	2,314	3,770
Computer expenses	-	2,038	-	-	2,038	80
PPS	1,510	-	-	-	1,510	1,274
	<b>30,077</b>	<b>44,657</b>	<b>-</b>	<b>2,314</b>	<b>77,048</b>	<b>86,460</b>

**9 Analysis of staff costs:**

	2025	2024
	£	£
Salaries and Wages	110,748	162,871
Employers National Insurance	23,971	28,699
Pension	6,861	9,183
	<b>141,580</b>	<b>200,753</b>

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

	2025	2024
	Number	Number
Charitable activities	4	8
Management and administration of the charity	3	3
	<b>7</b>	<b>11</b>

There were no employees with emoluments greater than £60,000.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2025

#### 10 Related Party Transactions

The charity was under the control of the board of trustees through out the year. The charity Trustees were not paid or received any benefits from employment with the charity in the year, neither were they reimbursed expenses during the year. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

During the period Lower Oldpark Community Association did not enter into any transactions with related parties.

#### 11 Tangible Fixed Assets

	Equipment	Fixtures & Fittings	Buildings	Total
	£	£	£	£
<b>Cost:</b>				
Cost at 1 April 2024	29,420	70,473	67,219	167,112
Additions	-	1,190	-	1,190
Disposals	-	-	-	-
<b>As at 31 March 2025</b>	<b>29,420</b>	<b>71,663</b>	<b>67,219</b>	<b>168,302</b>
<b>Depreciation:</b>				
Depreciation at 1 April 2024	29,209	57,382	57,808	144,399
Depreciation on Disposals	-	-	-	-
Charge for the period	32	3,421	6,722	10,175
<b>As at 31 March 2025</b>	<b>29,241</b>	<b>60,803</b>	<b>64,530</b>	<b>154,574</b>
<b>Net Book Value</b>				
At 1 April 2024	211	13,091	9,411	22,713
<b>As at 31 March 2025</b>	<b>179</b>	<b>10,860</b>	<b>2,689</b>	<b>13,729</b>

#### 12 Debtors

	2025	2024
	£	£
<b>Grants Receivable</b>	-	554
	-	554

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** *(continued)*  
for the year ended 31 March 2025

**13 Creditors: amounts falling due within one year**

	2025 £	2024 £
Accruals & Deferred Income	2,120	2,000
Taxes and social security	140	
	<u>2,260</u>	<u>2,000</u>

**14 Analysis of Movements in Unrestricted Funds**

	Funds as at 1 April 2024	Incoming Resources £	Resources Expended £	Transfers Between Funds £	Funds as at 31 March 2025 £
General Fund	82,505	3,860	(31,886)	( 12,138)	42,341
<b>Total</b>	<u>82,505</u>	<u>3,860</u>	<u>(31,886)</u>	<u>(12,138)</u>	<u>42,341</u>

**Name of Unrestricted Fund**  
General Fund

**Description, nature and purposes of the fund**  
The "free reserves" after allowing for all designated funds

**15 Analysis of Movements in Restricted Funds**

	Funds as at 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers Between Funds £	Funds as at 31 March 2025 £
Restricted Funds					
Housing Executive	(119)	-	-	119	-
Building Fund	9,141	-	(6,722)	-	2,419
IFI - Peace Walls Programme	6,968	111,083	(118,051)	-	-
Department for Communities	(1,098)	-	(10,007)	11,105	-
Summer Intervention Association	-	5,668	(5,004)	-	664
BCC Summer project	901	2,628	(3,602)	-	(73)
BCC revenue grant	214	15,274	(15,448)	-	40
BCC Good Relations	(313)	-	-	313	-
BCC Wellness programme	(5)	-	-	5	-
BCC Park event	-	2,902	(2,902)	-	-
BCC Bank of Ideas	-	1,910	(1,805)	-	105
Community Funding	3,000	-	(2,556)	-	444
Radius House	7	-	-	(7)	-
Early Years Programme	(603)	-	-	603	-
NI Lottery Fund	(26)	12,000	-	-	11,974
Vine Centre	-	76,491	(76,491)	-	-
Belfast Charitable Society	-	15,000	(15,000)	-	-
The Bytes Project	-	1,250	-	-	1,250
<b>Total</b>	<u>18,067</u>	<u>244,207</u>	<u>(257,588)</u>	<u>12,138</u>	<u>16,824</u>

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** (continued)  
for the year ended 31 March 2025

**16 Analysis of net assets between funds**

	<b>General Fund</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>		<b>£</b>
Tangible Fixed Assets	11,309	2,420	<b>13,729</b>
Other Current Assets/(Liabilities)	31,032	14,404	<b>45,436</b>
	<b>42,341</b>	<b>16,824</b>	<b>59,165</b>

**Lower Oldpark Community Association**

Northern Ireland - Charity number 100906

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# Accounts

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**LOWER OLDPARK COMMUNITY  
ASSOCIATION  
Unaudited Financial Statements**

**For the year ended 31 March 2025**

**Company No: NI635156  
Charity No: NIC100906**

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# LOWER OLDPARK COMMUNITY ASSOCIATION

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## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2025

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#### Administrative Information

Company Name	Lower Oldpark Community Association
Registered Address	9-21 Avoca Street Belfast BT14 6EN
Company Registration	NI635156
Charity Registration	NIC 100906
Board of Trustees	Barbara McIlwrath (Chair) Laurence Hughes (Laura) (Treasurer) Thomas Dickson (Secretary) James R Wright (Honorary Chair) Eleanor Jamison Neil Huddleson Peter Edwards Lorna Osborne
Company Secretary	Adele Huddleson
Independent Examiners	AAB Group Accountants Limited 1-3 Arthur Street Belfast BT1 4GA
Solicitors	Hool Law Solicitors Scottish Provident Building 17 Donegall Square West Belfast BT1 6JH
Bank	Ulster Bank 11-16 Donegall Sq East Belfast BT1 5UB

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2025

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The trustees are pleased to present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

The management of Lower Oldpark Community Association is made up of representatives from the local church and nominees from a range of local business, community organisations and nominees from a range of local business, community organisations and residents.

#### **Mission Statement**

Our mission is to provide a resource which supports and enables residents to improve the quality of life of the neighbourhood.

#### **Organisational Structure**

Lower Oldpark Community Association (LOCA) has a management committee of up to 9 representatives who meet up to ten times per year and are responsible for the strategic direction and policies of the charity. A scheme of delegation is in place and the day-to-day responsibility for the provision of the services rests with Centre Manager along with Project Manager and staff.

#### **Affiliated Members**

The management committee is elected at the Annual General meeting after nominations have been received from the local community and any interested parties.

#### **Overview**

Lower Oldpark Community Association was established in 1972 in response to identified community need, with the aim of promoting community development and training. In the 1980's the area was subject to redevelopment and many of residents' homes were vested and to this day have not been adequately replaced.

An interface area, we promote community safety, good relations, and urban regeneration of the locality. We operate a community centre and assist in the provision, of other community facilities within the area of benefit. We focus on social welfare, education, and recreation with the objective of improving the conditions of life of residents who live, work, and socialise in the community. In the community building we are welcoming and inclusive of all who have an interest in this area.

The Association has a vested interest in the residents. It offers open and accessible programmes to develop and promote civic values, and encourage voluntary and community activity focused on physical, economic and social renewal.

#### **Strategic Aims**

To work in partnership with communities and voluntary organisations to achieve social change and to promote the rights of those most disadvantaged and excluded in our society.

# LOWER OLDPARK COMMUNITY ASSOCIATION

## Report of the Trustees For the year ended 31 March 2025

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### Objectives

The specific objectives of the Centre, as set out in our Articles of Association, are to:

1. Build a strong, safe, attractive, and sustainable community ;
2. Help families by providing playsessions, increasing the skills level of parents to help them towards employment;
3. Improve the physical regeneration of the area;
4. Improve community relations;
5. Raising educational attainment;
6. Engaging young people;
7. Improving health and wellbeing;
8. Support and care for older people;
9. Promote community safety;
10. Promote social welfare.

### Beneficiaries

The charity's beneficiaries are those individuals living or working within the geographical catchment area as described in the governing document of Lower Oldpark Community Association.

LOCA was established to promote the benefit of the community, without distinction of gender political, religious, or other opinions, by the provision of education, cultural, recreational, training and employment to improve the quality of life within our catchment area.

In pursuit of these objectives LOCA delivers several interrelated projects. These are designed to remove and break the cycle of deprivation, reduce and alleviate poverty that is prevalent in the community. The projects include women and youth programmes, health and wellbeing for senior citizens projects, recreational activities and the promotion of neighbourhood renewal, including physical development, social development, capacity building, education and training, community safety, cross community and good relations work.

### Reserves Policy

Reserves are needed to bridge the gap between spending and receiving income, essential expenditure items for which grant support is not available, for; unplanned emergency building repairs, and redundancy payments that would be liable if the Association is dissolved. The Trustees are of the opinion that the current level of reserves are adequate.

### Key Management Personnel

The day-to-day operational management of LOCA, including all its programmes, projects, and activities, is the responsibility of The Centre Manager, Andrea Madden. As centre manager she currently reports to the Trustees and Directors.

### Financial Risk Management

The Trustees continue to regularly review any major risks arising from or impacting on the activities of the Charity. They are satisfied that the major risks identified have been adequately mitigated where necessary and consider that the financial systems and controls in place are appropriate to the size of the charity and the nature of its operations.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2025

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#### Financial Review

The accounts for 2024/2025 shows a deficit of £41,407 (2024: surplus of £2,326)  
Reserves of £59,165 and closing restricted reserves of £16,824.

The below points should be noted in respect of the financial performance during the year:

- The drop in unrestricted income particularly the loss of playgroup fees and legacy DFC funding is the primary driver of the deficit.
- Restricted funds were spent appropriately and matched to programme delivery.
- Staff costs were significantly reduced, and programme costs increased in line with new restricted grants.
- Depreciation and asset treatment appear sound, and cash reserves remain healthy.
- £10,000 returned to DFC was for a funded job role that was no longer needed after an employee left LOCA.
- The IFI money was transferred over to our Lead Partner (CCRF) DEC 2024.

The Trustees wish to place on record their appreciation for the accountancy service provided by AAB Group Accountants Limited, in relation to LOCA's financial records and accounts. The Trustees are grateful to LOCA staff members for their assistance in this matter.

#### Report on Impact of Charity's Work

Our charity delivers a wide range of arts, heritage, and community programmes that strengthen belonging, creativity, and resilience in Lower Oldpark. By spanning early years, children's, youth, and adult provision, we create safe and inclusive spaces where people of all ages can connect, learn, and thrive. Every activity is rooted in dignity, inclusion, and local heritage, helping participants to build confidence and pride in their community.

Families with children aged 0–4 benefit from the Parent and Toddler Group and the Mess Makers Sensory Play sessions, which encourage early development, strengthen parental bonds, and reduce isolation for caregivers. Parents report reassurance and a sense of belonging, while children gain opportunities to explore, play, and learn in a safe environment.

For children aged 5–11, the After Schools Programme offers homework support, sports and games, art, dance and a dedicated Children's Book Club. This combination of academic and creative activities helps children to develop positive routines, improve attainment, and build confidence. Alongside this, the Junior Youth Drop-In provides a welcoming space where children can socialise, form friendships, and take part in activities that support their emotional wellbeing.

Young people aged 12–17 are supported through the Senior Youth Drop-In, which provides mentoring, recreation, and social connection, and the Senior Youth Personal Development Programme, which builds leadership and resilience. The EA Planned Intervention Programme delivers targeted support for those at risk of disengagement, improving attendance, behaviour, and motivation. Seasonal initiatives such as the Summer Diversions Programme and the BeActive Summer Scheme ensure young people have constructive opportunities during school holidays.

Adults benefit from the Employment Support Clinic, which builds pathways into work, while the Women's Group provides connection, learning, and empowerment. Good Relations programmes encourage dialogue, mutual respect, and shared community pride. In summary, our charity improves lives and delivers wider societal gains in education, wellbeing, safety, and community connection.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2025

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#### Appointment of Trustees

The Management Committee will observe the appointment of Directors, as set out in the Memorandum of Association, and arrange appropriate induction training.

#### Disclosure of Information to Independent Examiners

The Trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant audit information of which the Charity's independent examiners are unaware; and each Trustee has taken all the steps they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that the Charity's independent examiners are aware of that information.

#### Statement of Trustee's Responsibilities

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial position at the end of that period.

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

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

The trustees have overall responsibility for ensuring that the charity has an appropriate system of internal controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. 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.

Signed of behalf of the Trustees



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**B McIlwrath**  
Director

20/11/25.

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Date

**Lower Oldpark Community Association**  
**Independent Examiner's Report To The Members**  
Year Ended 31 March 2025

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I report to the Trustees' on my examination of the financial statements of Lower Oldpark Community Association (the charity) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the Trustees' of the charity (and also its Directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65 of the 2008 Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Lower Oldpark Community Association  
Independent Examiner's Report To The Members  
Year Ended 31 March 2025**

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**INDEPENDENT EXAMINER'S STATEMENT**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

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**Michael Farrell**  
**For and on behalf of**  
**AAB Group Accountants Limited**  
**Independent Examiners**  
**1-3 Arthur Street**  
**Belfast**  
**BT1 4GA**

---

**Date**

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Statement of Financial Activities  
(incorporating an income and expenditure account)  
For the year ended 31 March 2025**

	Note	Restricted £	Unrestricted £	Total Funds 2025 £	Total Funds 2024 £
<b>Income and endowments from:</b>					
Donations and legacies	3	5,668	3,527	9,195	8,825
Charitable Activities	4	238,539	145	238,684	266,822
Other Trading Activities	5	-	-	-	13,035
Investment Income		-	188	188	26
<b>Total Income and endowments</b>		<b>244,207</b>	<b>3,860</b>	<b>248,067</b>	<b>288,708</b>
<b>Expenditure on:</b>					
Charitable Activities	7	( 257,588)	( 31,886)	( 289,474)	( 286,382)
<b>Total Expenditure</b>		<b>( 257,588)</b>	<b>( 31,886)</b>	<b>( 289,474)</b>	<b>( 286,382)</b>
<b>Net income / (expenditure) for the year</b>		<b>(13,381)</b>	<b>(28,026)</b>	<b>(41,407)</b>	<b>2,326</b>
Transfers between funds		12,138	(12,138)	-	-
<b>Net movement in funds</b>		<b>( 1,243)</b>	<b>( 40,164)</b>	<b>( 41,407)</b>	<b>2,326</b>
<b>Reconciliation of funds:</b>					
<b>Total Funds Brought Forward</b>	<b>14/15</b>	<b>18,067</b>	<b>82,505</b>	<b>100,572</b>	<b>98,246</b>
<b>Total Funds Carried Forward</b>	<b>14/15</b>	<b>16,824</b>	<b>42,341</b>	<b>59,165</b>	<b>100,572</b>

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 11 to 19 form part of these financial statements.

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Balance Sheet**  
as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible assets	11	13,729	22,713
<b>Current Assets</b>			
Debtors	12	-	554
Cash at bank and in hand		47,696	79,305
		<u>47,696</u>	<u>79,859</u>
<b>Creditors: amounts falling due within one year</b>	13	( 2,260)	( 2,000)
<b>NET CURRENT ASSETS</b>		45,436	77,859
<b>NET ASSETS</b>		<u><b>59,165</b></u>	<u><b>100,572</b></u>
Represented by:			
<b>Unrestricted Funds</b>	14	42,341	82,505
<b>Restricted Funds</b>	15	16,824	18,067
		<u><b>59,165</b></u>	<u><b>100,572</b></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 2025.

The directors 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.

These financial statements were approved by the trustees and authorised for issue and are signed on their behalf by:

  
**B McIlwrath**  
**Director/Trustee**

20/11/25.  
**Date**

Company Registration No. NI635156

The notes on pages 11 to 19 form part of these financial statements.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements for the year ended 31 March 2025

---

#### 1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS102)).

Lower Oldpark Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern.

##### c) Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

##### d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

##### e) Interest Receivable

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

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## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements *(continued)* for the year ended 31 March 2025

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#### 1 ACCOUNTING POLICIES *(continued)*

##### f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of supporting refugee families and activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### g) Cash at bank and in hand

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

##### h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

##### i) Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

<b>Asset Category:</b>	<b>Annual Rate</b>
Equipment	15% Reducing Balance
Fixtures & Fittings	25% Reducing Balance
Buildings	10% Straight Line

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

##### j) Debtors

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

##### k) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2025

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#### 1 ACCOUNTING POLICIES (continued)

##### Accounting Convention

The Charity has taken advantage of the following Disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland.

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A.

##### l) Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

##### m) Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

##### n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

##### o) 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.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2025

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.

#### 2 Legal Status of the Charity

The charity is registered with HMRC (X0740/87) and Northern Ireland Charity Commission (NIC100906)

#### 3 Income from donations

	Unrestricted	Restricted	Total Funds 2025	Total Funds 2024
	£	£	£	£
Donations	193	-	193	1,323
Belfast City Council	3,334	-	3,334	1,015
Education Authority	-	5,668	5,668	6,000
Ulster Scots Relief Fund	-	-	-	487
	<u>3,527</u>	<u>5,668</u>	<u>9,195</u>	<u>8,825</u>

The income from donations received in 2024 of £8,825 were split £Nil restricted and £8,825 unrestricted.

#### 4 Income from Charitable Activities

	Unrestricted	Restricted	Total Funds 2025	Total Funds 2024
	£	£	£	£
Department of Social Development	-	-	-	69,787
Northern Ireland Housing Executive	-	-	-	31,221
Pathway Fund - Early years	-	-	-	22,257
DFC - Small Steps	-	-	-	1,040
IFI - Peace Walls Programme	-	1,485	1,485	113,034
Belfast City Council	-	22,714	22,714	24,206
Belfast Charitable Society	-	15,000	15,000	-
HSCB - Belfast Childcare Partnership	-	-	-	175
International Fund	-	109,598	109,598	-
Lottery fund	-	12,000	12,000	3,767
Vine Centre	-	76,491	76,491	-
Womens Tec	-	-	-	1,000
Shankill Womens Centre	145	-	145	335
The Bytes Project	-	1,250	1,250	-
	<u>145</u>	<u>238,539</u>	<u>238,684</u>	<u>266,822</u>

Charitable income received in 2024 of £266,822, were split £259,112 restricted and £7,710 unrestricted.

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** *(continued)*  
for the year ended 31 March 2025

**5 Income from Other trading Activities**

	<b>Unrestricted Funds</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
	£	£	£
Playgroup Fees	-	-	13,035
	-	-	<u>13,035</u>

Playgroup fees received in 2024 was made up of unrestricted: £13,035 and restricted £nil.

**6 Results for the period**

The results for the period has been arrived at after charging the following:

	<b>2025</b>	<b>2024</b>
	£	£
Depreciation	10,175	11,122
	<u>10,175</u>	<u>11,122</u>

**7 Analysis of expenditure on charitable activities:**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
	£	£	£	£
Programme Costs	1,809	97,378	99,186	25,353
Direct Salaries & Wages	-	106,378	106,378	165,386
Direct Pensions	-	6,861	6,861	9,183
Support Costs (see Note 8)	30,077	44,657	74,734	82,690
Governance Costs (see Note 8)	-	2,314	2,314	3,770
	<u>31,886</u>	<u>257,588</u>	<u>289,474</u>	<u>286,382</u>

Expenditure on charitable activities in 2024 was made up of restricted £270,130 and unrestricted: £16,252.

**8 Analysis of governance and support costs:**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activity undertaken in the period. Refer to the table over the page for the basis for apportionment and analysis of support and governance costs.

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** *(continued)*  
for the year ended 31 March 2025

**8 Analysis of governance and support costs:** *(Continued)*

	General Support		Governance Function		Total Funds	Total Funds
	Unrestricted	Restricted	Unrestricted	Restricted	2025	2024
	£	£	£	£	£	£
Salaries & Wages	-	28,341	-	-	28,341	26,184
Rates & Water	149	-	-	-	149	295
Light & Heat	6,573	-	-	-	6,573	6,702
Insurance	257	3,205	-	-	3,462	2,863
Repairs & Maintenance	484	1,003	-	-	1,487	5,418
Legal & Professional Fees	2,368	-	-	-	2,368	2,000
Office Expenses	-	-	-	-	-	3,862
Room Hire	482	-	-	-	482	204
Equipment	-	-	-	-	-	2,678
Depreciation	3,453	6,722	-	-	10,175	11,122
Cleaning	-	-	-	-	-	346
Sundry	10,606	-	-	-	10,606	8,290
Bank Fees	223	-	-	-	223	-
Travel & Subsistence	3,429	1,981	-	-	5,410	6,879
Subscriptions	543	-	-	-	543	541
Telephone	-	1,367	-	-	1,367	3,953
Accountancy	-	-	-	2,314	2,314	3,770
Computer expenses	-	2,038	-	-	2,038	80
PPS	1,510	-	-	-	1,510	1,274
	<b>30,077</b>	<b>44,657</b>	-	<b>2,314</b>	<b>77,048</b>	<b>86,460</b>

**9 Analysis of staff costs:**

	2025	2024
	£	£
Salaries and Wages	110,748	162,871
Employers National Insurance	23,971	28,699
Pension	6,861	9,183
	<b>141,580</b>	<b>200,753</b>

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

	2025	2024
	Number	Number
Charitable activities	4	8
Management and administration of the charity	3	3
	<b>7</b>	<b>11</b>

There were no employees with emoluments greater than £60,000.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2025

#### 10 Related Party Transactions

The charity was under the control of the board of trustees through out the year. The charity Trustees were not paid or received any benefits from employment with the charity in the year, neither were they reimbursed expenses during the year. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

During the period Lower Oldpark Community Association did not enter into any transactions with related parties.

#### 11 Tangible Fixed Assets

	Equipment £	Fixtures & Fittings £	Buildings £	Total £
<b>Cost:</b>				
Cost at 1 April 2024	29,420	70,473	67,219	167,112
Additions	-	1,190	-	1,190
Disposals	-	-	-	-
<b>As at 31 March 2025</b>	<b>29,420</b>	<b>71,663</b>	<b>67,219</b>	<b>168,302</b>
<b>Depreciation:</b>				
Depreciation at 1 April 2024	29,209	57,382	57,808	144,399
Depreciation on Disposals	-	-	-	-
Charge for the period	32	3,421	6,722	10,175
<b>As at 31 March 2025</b>	<b>29,241</b>	<b>60,803</b>	<b>64,530</b>	<b>154,574</b>
<b>Net Book Value</b>				
At 1 April 2024	211	13,091	9,411	22,713
<b>As at 31 March 2025</b>	<b>179</b>	<b>10,860</b>	<b>2,689</b>	<b>13,729</b>

#### 12 Debtors

	2025 £	2024 £
<b>Grants Receivable</b>	-	554
	-	554

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** (continued)  
for the year ended 31 March 2025

**13 Creditors: amounts falling due within one year**

	2025	2024
	£	£
Accruals & Deferred Income	2,120	2,000
Taxes and social security	140	
	<u>2,260</u>	<u>2,000</u>

**14 Analysis of Movements in Unrestricted Funds**

	Funds as at 1 April 2024	Incoming Resources £	Resources Expended £	Transfers Between Funds £	Funds as at 31 March 2025 £
General Fund	82,505	3,860	(31,886)	(12,138)	42,341
<b>Total</b>	<u>82,505</u>	<u>3,860</u>	<u>(31,886)</u>	<u>(12,138)</u>	<u>42,341</u>

Name of Unrestricted Fund	Description, nature and purposes of the fund
General Fund	The "free reserves" after allowing for all designated funds

**15 Analysis of Movements in Restricted Funds**

	Funds as at 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers Between Funds £	Funds as at 31 March 2025 £
Restricted Funds					
Housing Executive	(119)	-	-	119	-
Building Fund	9,141	-	(6,722)	-	2,419
IFI - Peace Walls Programme	-	-	-	-	-
Department for Communities	6,968	111,083	(118,051)	-	-
Summer Intervention Association	(1,098)	-	(10,007)	11,105	-
BCC Summer project	-	5,668	(5,004)	-	664
BCC revenue grant	901	2,628	(3,602)	-	(73)
BCC Good Relations	214	15,274	(15,448)	-	40
BCC Wellness programme	(313)	-	-	313	-
BCC Park event	(5)	-	-	5	-
BCC Bank of Ideas	-	2,902	(2,902)	-	-
Community Funding	-	1,910	(1,805)	-	105
Radius House	3,000	-	(2,556)	-	444
Early Years Programme	7	-	-	(7)	-
NI Lottery Fund	(603)	-	-	603	-
Vine Centre	(26)	12,000	-	-	11,974
Belfast Charitable Society	-	76,491	(76,491)	-	-
The Bytes Project	-	15,000	(15,000)	-	-
	-	1,250	-	-	1,250
<b>Total</b>	<u>18,067</u>	<u>244,207</u>	<u>(257,588)</u>	<u>12,138</u>	<u>16,824</u>

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2025

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#### 16 Analysis of net assets between funds

	General Fund £	Restricted Funds	Total £
Tangible Fixed Assets	11,309	2,420	13,729
Other Current Assets/(Liabilities)	31,032	14,404	45,436
	<b>42,341</b>	<b>16,824</b>	<b>59,165</b>

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**Lower Oldpark Community Association**

Northern Ireland - Charity number 100906

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# Accounts

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**LOWER OLDPARK COMMUNITY  
ASSOCIATION  
Unaudited Financial Statements**

**For the year ended 31 March 2024**

**Company No: NI635156  
Charity No: NIC100906**

**LOWER OLDPARK COMMUNITY ASSOCIATION**

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For the year ended 31 March 2024

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## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2024

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#### Administrative Information

Company Name	Lower Oldpark Community Association
Registered Address	9-21 Avoca Street Belfast BT14 6EN
Company Registration	NI635156
Charity Registration	NIC 100906
Board of Trustees	Barbara McIlwrath (Chair) Laurence Hughes (Laura) (Treasurer) Thomas Dickson (Secretary) James R Wright (Honorary Chair) Eleanor Jamison Rosemary Rice Neil Huddleson Ezradin Thabet
Company Secretary	Janice Beggs
Independent Examiners	AAB Group Accountants Limited 1-3 Arthur Street Belfast BT1 4GA
Solicitors	Hool Law Solicitors Scottish Provident Building 17 Donegall Square West Belfast BT1 6JH
Bank	Ulster Bank 11-16 Donegall Sq East Belfast BT1 5UB

# LOWER OLDPARK COMMUNITY ASSOCIATION

## Report of the Trustees For the year ended 31 March 2024

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The trustees are pleased to present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

The management of Lower Oldpark Community Association is made up of representatives from the local church and nominees from a range of local business, community organisations and nominees from a range of local business, community organisations and residents.

### **Mission Statement**

Our mission is to provide a resource which supports and enables residents to improve the quality of life of the neighbourhood.

### **Organisational Structure**

Lower Oldpark Community Association (LOCA) has a management committee of up to 9 representatives who meet up to ten times per year and are responsible for the strategic direction and policies of the charity. A scheme of delegation is in place and the day-to-day responsibility for the provision of the services rests with Centre Manager along with Project Manager and staff.

### **Affiliated Members**

The management committee is elected at the Annual General meeting after nominations have been received from the local community and any interested parties.

### **Overview**

Lower Oldpark Community Association was established in 1972 in response to identified community need, with the aim of promoting community development and training. In the 1980's the area was subject to redevelopment and many of residents' homes were vested and to this day have not been adequately replaced.

An interface area, we promote community safety, good relations, and urban regeneration of the locality. We operate a community centre and assist in the provision, of other community facilities within the area of benefit. We focus on social welfare, education, and recreation with the objective of improving the conditions of life of residents who live, work, and socialise in the community. In the community building we are welcoming and inclusive of all who have an interest in this area.

The Association has a vested interest in the residents. It offers open and accessible programmes to develop and promote civic values, and encourage voluntary and community activity focused on physical, economic and social renewal.

### **Objectives**

The specific objectives of the Centre, as set out in our Articles of Association, are to:

1. Build a strong, safe, attractive, and sustainable community.
2. Help families by providing playgroup sessions, increasing the skills levels of parents to help them towards employment.
3. Improve the physical regeneration of the area.
4. Improve community relations.
5. Raise educational attainment.
6. Engage young people.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2024

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#### Objectives ctd...

7. Improve health and wellbeing.
8. Support and care for older people.
9. Promote Community Safety
10. Promote Social welfare

#### Beneficiaries

The charity's beneficiaries are those individuals living or working within the geographical catchment area as described in the governing document of Lower Oldpark Community Association.

LOCA was established to promote the benefit of the community, without distinction of gender political, religious, or other opinions, by the provision of education, cultural, recreational, training and employment to improve the quality of life within our catchment area.

In pursuit of these objectives LOCA delivers several interrelated projects. These are designed to remove and break the cycle of deprivation, reduce and alleviate poverty that is prevalent in the community. The projects include women and youth programmes, health and wellbeing for senior citizens projects, recreational activities and the promotion of neighbourhood renewal, including physical development, social development, capacity building, education and training, community safety, cross community and good relations work.

#### Reserves Policy

Reserves are needed to bridge the gap between spending and receiving income, essential expenditure items for which grant support is not available, for; unplanned emergency building repairs, and redundancy payments that would be liable if the Association is dissolved. The Trustees are of the opinion that the current level of reserves need to be increased to adequately cover all these eventualities. Unrestricted funds which have not been designated for specific use should be maintained at a level of three to six months.

#### Key Management Personnel

The day-to-day operational management of LOCA, including all its programmes, projects, and activities, is the responsibility of The Centre Manager, Janice Beggs. As centre manager she currently reports to the Trustees and Directors.

#### Financial Risk Management

The Trustees continue to regularly review any major risks arising from or impacting on the activities of the Charity. They are satisfied that the major risks identified have been adequately mitigated where necessary and consider that the financial systems and controls in place are appropriate to the size of the charity and the nature of its operations.

#### Finance

The accounts for 2023/2024 shows a surplus of £2,326 (2023: deficit of £22,967)  
Reserves of £100,572 and closing restricted reserves of £18,067.

Funds received from International Fund for Ireland for the Peace Walls Programme covers the salary costs of Peace Wall Project Worker and part-time Admin Officer in LOCA and for a Peace Wall Project Worker in Cliftonville Community Regeneration Forum.

The Trustees wish to place on record their appreciation for the accountancy service provided by AAB Group Accountants Limited, in relation to LOCA's financial records and accounts. The Trustees are grateful to LOCA staff members for their assistance in this matter.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2024

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#### Chair Remarks

Our vision for the local community is for a peaceful, confident, and thriving neighbourhood where people want to live, and we strive to make that vision a working reality through a range of projects and partnerships.

The Imagine Shared Space Project developed further over the year, mainly thanks to Project Worker Claire McGuckin and the diligence of Finance worker Sarah McCann. The cross-community women's groups goes from strength to strength and a Men's group has now been established.

Our aim is to use funding and grant income to deliver effective programmes, activities, and services for local people. Through funding support from close partners, such as Small Steps and Belfast City Council, we have been able to deliver classes on Sewing, Furniture Upcycling and History. Visits for our adult groups included the Gracehill Settlement, Dan Winter's cottage, Union Theological College, Brownlow House and Clifton St Graveyard.

The funding landscape is still rocky and we have had to look carefully at what our centre can offer the community. We lost our Playgroup manager and found it very hard to recruit, despite advertising 4 times. This, coupled with the state of the Early Years sector, low numbers of children attending, and continuing threats to the Pathways Fund, we decided to close at Christmas 2023. We would like to thank the staff, some of who had been with us for a long time, and wish them all the best for the future.

We tried to turn this into a positive and the funder approved our plan for a Family Interventions Worker and Adele Huddleston started and hit the ground running, surveying the community to find out what they would like to see happening and she immediately set up a number of services for children of all ages. These projects have been very popular and well supported by children and families.

We were struck a severe blow at the end of the financial year when the funding for our Housing Support Officer was withdrawn without warning. This was a shock and, despite our centre manager lobbying, we could not change the situation. We were able to keep the service open until we could wind down properly, and have been seeking support to reinstate the service since. We remain hopeful of some future ahead as this was an invaluable service for the community and leaves a big gap.

LOCA is not alone in fighting funding cuts; the whole Voluntary & Community Sector faces threats and pressures, but the Board and Centre Manager continue to seek other avenues to ensure the long-term financial viability of the Association and become more independent of government and other external funding streams. Our reserve policy is vital to allow use to deal with emergencies and contingencies, such as redundancies and rising costs. On behalf of the committee, I would like to acknowledge and thank all the funders who have trusted in us and supported our work, and having faith in our financial management and processes over the past year...

We could not carry out our work without the dedication of our staff and volunteers and so we need to recognise their continuing contribution. I want to thank my fellow Committee members for giving freely of their time, their expertise and ongoing support.

The expertise and experience of our administrator Ellen is key to our ability to meet our commitments, and we want to express our gratitude to Ellen's efficiency and organised way of working.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2024

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Our Centre Manager who has the responsibility of accessing funding, developing projects and managing staff, continues to work very hard to keep all the 'balls in the air', while also maintaining the association's connection with statutory, community and voluntary networks. She also responds to immediate crisis and community needs, a very difficult job in the current landscape.

Despite a year of changes, we remain optimistic and will develop a strategic plan that will draw in comments and suggestions from the people around us so we can serve the community in the way they need and deserve.

#### Appointment of Trustees

The Management Committee will observe the appointment of Directors, as set out in the Memorandum of Association, and arrange appropriate induction training.

#### Disclosure of Information to Independent Examiners

The Trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant audit information of which the Charity's independent examiners are unaware; and each Trustee has taken all the steps they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that the Charity's independent examiners are aware of that information.

#### Statement of Trustee's Responsibilities


Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial position at the end of that period.

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

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

The trustees have overall responsibility for ensuring that the charity has an appropriate system of internal controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. 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.

Signed of behalf of the trustees

  
\_\_\_\_\_  
B McIlwrath  
Director

24<sup>th</sup> October 2024  
\_\_\_\_\_  
Date

**Lower Oldpark Community Association**  
**Independent Examiner's Report To The Members**  
Year Ended 31 March 2024

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I report to the Trustees' on my examination of the financial statements of Lower Oldpark Community Association (the charity) for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the Trustees' of the charity (and also its Directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65 of the 2008 Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Lower Oldpark Community Association  
Independent Examiner's Report To The Members  
Year Ended 31 March 2024**

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**INDEPENDENT EXAMINER'S STATEMENT**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

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Michael Farrell  
For and on behalf of  
AAB Group Accountants Limited  
Independent Examiners  
1-3 Arthur Street  
Belfast  
BT1 4GA

---

Date

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Statement of Financial Activities  
(incorporating an income and expenditure account)  
For the year ended 31 March 2024**

	Note	Restricted £	Unrestricted £	Total Funds 2024 £	Total Funds 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	3	6,000	2,825	8,825	12,541
Charitable Activities	4	259,112	7,710	266,822	262,803
Other Trading Activities	5	-	13,035	13,035	18,351
Investment Income		-	26	26	88
<b>Total Income and endowments</b>		<b>265,112</b>	<b>23,596</b>	<b>288,708</b>	<b>293,783</b>
<b>Expenditure on:</b>					
Charitable Activities	7	( 270,130)	( 16,252)	( 286,382)	( 316,750)
<b>Total Expenditure</b>		<b>( 270,130)</b>	<b>( 16,252)</b>	<b>( 286,382)</b>	<b>( 316,750)</b>
<b>Net income / (expenditure) for the year</b>		<b>(5,018)</b>	<b>7,344</b>	<b>2,326</b>	<b>( 22,967)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>( 5,018)</b>	<b>7,344</b>	<b>2,326</b>	<b>( 22,967)</b>
<b>Reconciliation of funds:</b>					
<b>Total Funds Brought Forward</b>	<b>14/15</b>	<b>23,085</b>	<b>75,161</b>	<b>98,246</b>	<b>121,215</b>
<b>Total Funds Carried Forward</b>	<b>14/15</b>	<b>18,067</b>	<b>82,505</b>	<b>100,572</b>	<b>98,248</b>

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 11 to 19 form part of these financial statements.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	11	22,713	32,657
<b>Current Assets</b>			
Debtors	12	554	500
Cash at bank and in hand		79,305	66,331
		79,859	66,831
<b>Creditors:</b> amounts falling due within one year	13	( 2,000)	( 1,240)
<b>NET CURRENT ASSETS</b>		77,859	65,591
<b>NET ASSETS</b>		<b>100,572</b>	<b>98,248</b>
Represented by:			
<b>Unrestricted Funds</b>	14	82,505	75,163
<b>Restricted Funds</b>	15	18,067	23,085
		<b>100,572</b>	<b>98,248</b>

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 directors 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.

These financial statements were approved by the trustees and authorised for issue and are signed on their behalf by:

\_\_\_\_\_  
**B McIlwrath**  
Director/Trustee

\_\_\_\_\_  
Date

Company Registration No. NI635156

The notes on pages 11 to 19 form part of these financial statements.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements for the year ended 31 March 2024

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#### 1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS102)).

Lower Oldpark Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern.

##### c) Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

##### d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

##### e) Interest Receivable

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

# LOWER OLDPARK COMMUNITY ASSOCIATION

## Notes to the Financial Statements (continued) for the year ended 31 March 2024

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### 1 ACCOUNTING POLICIES (continued)

#### f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of supporting refugee families and activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### g) Cash at bank and in hand

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

#### h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

#### i) Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

<b>Asset Category:</b>	<b>Annual Rate</b>
Equipment	15% Reducing Balance
Fixtures & Fittings	25% Reducing Balance
Buildings	10% Straight Line

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

#### j) Debtors

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

#### k) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

# LOWER OLDPARK COMMUNITY ASSOCIATION

## Notes to the Financial Statements (continued) for the year ended 31 March 2024

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### 1 ACCOUNTING POLICIES (continued)

#### Accounting Convention

The Charity has taken advantage of the following Disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland.

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A.

#### l) Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

#### m) Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

#### n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

#### o) 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.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2024

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.

#### 2 Legal Status of the Charity

The charity is registered with HMRC (X0740/87) and Northern Ireland Charity Commission (NIC100906)

#### 3 Income from donations

	Unrestricted	Restricted	Total Funds 2024	Total Funds 2023
	£	£	£	£
Donations	1,323	-	1,323	725
Belfast City Council	1,015	-	1,015	451
Belfast Health and Social Care Trust	-	-	-	105
Education Authority	-	6,000	6,000	6,000
Ulster Scots Relief Fund	487	-	487	716
Beat Carnival	-	-	-	460
NI Alternatives	-	-	-	4,084
	2,825	6,000	8,825	12,541

The income from donations received in 2023 of £12,541 were split £6,716 restricted and £5,825 unrestricted.

#### 4 Income from Charitable Activities

	Unrestricted	Restricted	Total Funds 2024	Total Funds 2023
	£	£	£	£
Department of Social Development	-	69,787	69,787	79,495
Northern Ireland Housing Executive	-	31,221	31,221	30,609
Pathway Fund - Early years	-	22,257	22,257	29,985
DFC - Small Steps	1,040	-	1,040	-
IFI - Peace Walls Programme	5,160	107,874	113,034	97,081
Belfast City Council	-	24,206	24,206	20,435
Community foundation NI	-	-	-	3,000
HSCB - Belfast Childcare Partnership	175	-	175	1,698
Radius Housing Association	-	-	-	500
Lottery fund	-	3,767	3,767	-
Womens Tec	1,000	-	1,000	-
Shankill Womens Centre	335	-	335	-
	7,710	259,112	266,822	262,803

Charitable income received in 2023 of £262,803, were split £232,818 restricted and £29,985 unrestricted.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2024

#### 5 Income from Other trading Activities

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Playgroup Fees	13,035	13,035	18,351
	13,035	13,035	18,351

Playgroup fees received in 2023 was made up of unrestricted: £18,351 and restricted £nil.

#### 6 Results for the period

The results for the period has been arrived at after charging the following:

	2024 £	2023 £
Depreciation	11,122	11,934
	11,122	11,934

#### 7 Analysis of expenditure on charitable activities:

	Unrestricted £	Restricted £	Total Funds 2024 £	Total Funds 2023 £
Programme Costs	699	24,654	25,353	74,360
Direct Salaries & Wages	-	165,386	165,386	143,479
Direct Pensions	-	9,183	9,183	10,543
Support Costs (see Note 8)	15,553	67,137	82,690	85,968
Governance Costs (see Note 8)	-	3,770	3,770	2,400
	16,252	270,130	286,382	316,750

Expenditure on charitable activities in 2023 was made up of restricted £242,251 and unrestricted: £74,499.

#### 8 Analysis of governance and support costs:

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activity undertaken in the period. Refer to the table over the page for the basis for apportionment and analysis of support and governance costs

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** *(continued)*  
for the year ended 31 March 2024

**8 Analysis of governance and support costs:** *(Continued)*

	General Support		Governance Function		Total Funds	Total Funds
	Unrestricted	Restricted	Unrestricted	Restricted	2024	2023
	£	£	£	£	£	£
Salaries & Wages	-	26,184	-	-	26,184	27,017
Rates & Water	-	295	-	-	295	270
Light & Heat	1,457	5,245	-	-	6,702	8,456
Insurance	-	2,863	-	-	2,863	3,732
Repairs & Maintenance	412	5,006	-	-	5,418	1,079
Legal & Professional Fees	-	2,000	-	-	2,000	7,950
Office Expenses	1,561	2,301	-	-	3,862	6,941
Room Hire	204	-	-	-	204	371
Equipment	2,678	-	-	-	2,678	5,353
Depreciation	4,400	6,722	-	-	11,122	11,934
Cleaning	37	309	-	-	346	304
Sundry	469	7,820	-	-	8,290	3,889
Bank Fees	-	-	-	-	-	340
Travel & Subsistence	2,981	3,898	-	-	6,879	4,709
Subscriptions	-	541	-	-	541	296
Telephone	-	3,953	-	-	3,953	2,176
Accountancy	-	-	-	3,770	3,770	2,400
Computer expenses	80	-	-	-	80	22
PPS	1,274	-	-	-	1,274	1,130
	<b>15,553</b>	<b>67,137</b>	<b>-</b>	<b>3,770</b>	<b>86,460</b>	<b>88,369</b>

**9 Analysis of staff costs:**

	2024	2023
	£	£
Salaries and Wages	162,871	146,002
Employers National Insurance	28,699	24,494
Pension	9,183	10,543
	<b>200,753</b>	<b>181,039</b>

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

	2024	2023
	Number	Number
Charitable activities	8	8
Management and administration of the charity	3	3
	<b>11</b>	<b>11</b>

There were no employees with emoluments greater than £60,000.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2024

#### 10 Related Party Transactions

The charity was under the control of the board of trustees through out the year. The charity Trustees were not paid or received any benefits from employment with the charity in the year, neither were they reimbursed expenses during the year. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

During the period Lower Oldpark Community Association did not enter into any transactions with related parties.

#### 11 Tangible Fixed Assets

	Equipment £	Fixtures & Fittings £	Buildings £	Total £
<b>Cost:</b>				
Cost at 1 April 2023	29,420	69,295	67,219	165,934
Additions	-	1,178	-	1,178
Disposals	-	-	-	-
<b>As at 31 March 2024</b>	<b>29,420</b>	<b>70,473</b>	<b>67,219</b>	<b>167,112</b>
<b>Depreciation:</b>				
Depreciation at 1 April 2023	29,172	53,019	51,086	133,277
Depreciation on Disposals	-	-	-	-
Charge for the period	37	4,363	6,722	11,122
<b>As at 31 March 2024</b>	<b>29,209</b>	<b>57,382</b>	<b>57,808</b>	<b>144,399</b>
<b>Net Book Value</b>				
At 1 April 2023	248	16,276	16,133	32,657
<b>As at 31 March 2024</b>	<b>211</b>	<b>13,091</b>	<b>9,411</b>	<b>22,713</b>

#### 12 Debtors

	2024 £	2023 £
Grants Receivable	554	500
	<b>554</b>	<b>500</b>

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** (continued)  
for the year ended 31 March 2024

**13 Creditors: amounts falling due within one year**

	2024	2023	
	£	£	
Accruals & Deferred Income	2,000	1,240	
	<b>2,000</b>	<b>1,240</b>	

**14 Analysis of Movements in Unrestricted Funds**

	Funds as at 1 April 2023	Incoming Resources	Resources Expended	Transfers Between Funds	Funds as at 31 March 2024
	£	£	£	£	£
General Fund	75,161	23,596	(16,252)	-	82,505
<b>Total</b>	<b>75,161</b>	<b>23,596</b>	<b>(16,252)</b>	<b>-</b>	<b>82,505</b>

Name of Unrestricted Fund	Description, nature and purposes of the fund
General Fund	The "free reserves" after allowing for all designated funds

**15 Analysis of Movements in Restricted Funds**

	Funds as at 1 April 2023	Incoming Resources	Resources Expended	Transfers Between Funds	Funds as at 31 March 2024
	£	£	£	£	£
Restricted Funds					
Housing Executive	15	31,221	(31,355)	-	(119)
Building Fund	15,863	-	(6,722)	-	9,141
IFI - Peace Walls Programme	3,230	107,874	(104,136)	-	6,968
Department for Communities	-	69,787	(70,884)	-	(1,098)
Summer Intervention Association	-	6,000	(6,000)	-	-
BCC Summer project	970	2,500	(2,570)	-	901
BCC revenue grant	-	14,645	(14,431)	-	214
BCC Good Relations	-	3,200	(3,513)	-	(313)
BCC Wellness programme	-	1,500	(1,505)	-	(5)
BCC Park event	-	2,361	(2,361)	-	-
Community Funding	3,000	-	-	-	3,000
Radius House	7	-	-	-	7
Early Years Programme	-	22,257	(22,860)	-	(603)
NI Lottery Fund	-	3,767	(3,793)	-	(26)
<b>Total</b>	<b>23,085</b>	<b>265,112</b>	<b>(270,130)</b>	<b>-</b>	<b>18,067</b>

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2024

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#### 15 Analysis of Movements in Restricted Funds (continued)

##### Department of Social Development (DSD)

The Department of Social Development provides funding for the Crumlin Ward Initiative which The Virne Centre is the lead partner responsible for allocating the funds.

##### Housing Executive

The Northern Ireland Housing Executive provided funding for salary costs to support Lower Oldpark Community Association in their charitable objectives.

##### IFI – Peace Walls Programme

The Peace Walls Programme is funded by the International Fund for Ireland to provide support to Lower Oldpark Association (lead partner) and Cliftonville Community Regeneration Forum in developing community relationships. (Transfers to unrestricted funds were in relation to management fees and office rental provided by Lower Oldpark Community Association to facilitate for the programme).

##### BCC Modular Building Fund

Belfast City Council provided funding for the charity to build a new modular building on site for use of the charity. The building was capitalised so the fund will be cleared by depreciation each period.

#### 16 Analysis of net assets between funds

	General Fund	Restricted Funds	Total
	£		£
Tangible Fixed Assets	13,572	9,141	<b>22,713</b>
Other Current Assets/(Liabilities)	68,934	8,926	<b>77,859</b>
	<b>82,505</b>	<b>18,067</b>	<b>100,572</b>

**Lower Oldpark Community Association**

Northern Ireland - Charity number 100906

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# Annual report

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**LOWER OLDPARK COMMUNITY  
ASSOCIATION  
Unaudited Financial Statements**

**For the year ended 31 March 2024**

**Company No: NI635156  
Charity No: NIC100906**

# LOWER OLDPARK COMMUNITY ASSOCIATION

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## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2024

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#### Administrative Information

Company Name	Lower Oldpark Community Association
Registered Address	9-21 Avoca Street Belfast BT14 6EN
Company Registration	NI635156
Charity Registration	NIC 100906
Board of Trustees	Barbara McIlwrath (Chair) Laurence Hughes (Laura) (Treasurer) Thomas Dickson (Secretary) James R Wright (Honorary Chair) Eleanor Jamison Rosemary Rice Neil Huddleson Ezradin Thabet
Company Secretary	Janice Beggs
Independent Examiners	AAB Group Accountants Limited 1-3 Arthur Street Belfast BT1 4GA
Solicitors	Hool Law Solicitors Scottish Provident Building 17 Donegall Square West Belfast BT1 6JH
Bank	Ulster Bank 11-16 Donegall Sq East Belfast BT1 5UB

# LOWER OLDPARK COMMUNITY ASSOCIATION

## Report of the Trustees For the year ended 31 March 2024

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The trustees are pleased to present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

The management of Lower Oldpark Community Association is made up of representatives from the local church and nominees from a range of local business, community organisations and nominees from a range of local business, community organisations and residents.

### **Mission Statement**

Our mission is to provide a resource which supports and enables residents to improve the quality of life of the neighbourhood.

### **Organisational Structure**

Lower Oldpark Community Association (LOCA) has a management committee of up to 9 representatives who meet up to ten times per year and are responsible for the strategic direction and policies of the charity. A scheme of delegation is in place and the day-to-day responsibility for the provision of the services rests with Centre Manager along with Project Manager and staff.

### **Affiliated Members**

The management committee is elected at the Annual General meeting after nominations have been received from the local community and any interested parties.

### **Overview**

Lower Oldpark Community Association was established in 1972 in response to identified community need, with the aim of promoting community development and training. In the 1980's the area was subject to redevelopment and many of residents' homes were vested and to this day have not been adequately replaced.

An interface area, we promote community safety, good relations, and urban regeneration of the locality. We operate a community centre and assist in the provision, of other community facilities within the area of benefit. We focus on social welfare, education, and recreation with the objective of improving the conditions of life of residents who live, work, and socialise in the community. In the community building we are welcoming and inclusive of all who have an interest in this area.

The Association has a vested interest in the residents. It offers open and accessible programmes to develop and promote civic values, and encourage voluntary and community activity focused on physical, economic and social renewal.

### **Objectives**

The specific objectives of the Centre, as set out in our Articles of Association, are to:

1. Build a strong, safe, attractive, and sustainable community.
2. Help families by providing playgroup sessions, increasing the skills levels of parents to help them towards employment.
3. Improve the physical regeneration of the area.
4. Improve community relations.
5. Raise educational attainment.
6. Engage young people.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2024

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#### Objectives ctd...

7. Improve health and wellbeing.
8. Support and care for older people.
9. Promote Community Safety
10. Promote Social welfare

#### Beneficiaries

The charity's beneficiaries are those individuals living or working within the geographical catchment area as described in the governing document of Lower Oldpark Community Association.

LOCA was established to promote the benefit of the community, without distinction of gender political, religious, or other opinions, by the provision of education, cultural, recreational, training and employment to improve the quality of life within our catchment area.

In pursuit of these objectives LOCA delivers several interrelated projects. These are designed to remove and break the cycle of deprivation, reduce and alleviate poverty that is prevalent in the community. The projects include women and youth programmes, health and wellbeing for senior citizens projects, recreational activities and the promotion of neighbourhood renewal, including physical development, social development, capacity building, education and training, community safety, cross community and good relations work.

#### Reserves Policy

Reserves are needed to bridge the gap between spending and receiving income, essential expenditure items for which grant support is not available, for; unplanned emergency building repairs, and redundancy payments that would be liable if the Association is dissolved. The Trustees are of the opinion that the current level of reserves need to be increased to adequately cover all these eventualities. Unrestricted funds which have not been designated for specific use should be maintained at a level of three to six months.

#### Key Management Personnel

The day-to-day operational management of LOCA, including all its programmes, projects, and activities, is the responsibility of The Centre Manager, Janice Beggs. As centre manager she currently reports to the Trustees and Directors.

#### Financial Risk Management

The Trustees continue to regularly review any major risks arising from or impacting on the activities of the Charity. They are satisfied that the major risks identified have been adequately mitigated where necessary and consider that the financial systems and controls in place are appropriate to the size of the charity and the nature of its operations.

#### Finance

The accounts for 2023/2024 shows a surplus of £2,326 (2023: deficit of £22,967)  
Reserves of £100,572 and closing restricted reserves of £18,067.

Funds received from International Fund for Ireland for the Peace Walls Programme covers the salary costs of Peace Wall Project Worker and part-time Admin Officer in LOCA and for a Peace Wall Project Worker in Cliftonville Community Regeneration Forum.

The Trustees wish to place on record their appreciation for the accountancy service provided by AAB Group Accountants Limited, in relation to LOCA's financial records and accounts. The Trustees are grateful to LOCA staff members for their assistance in this matter.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2024

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#### Chair Remarks

Our vision for the local community is for a peaceful, confident, and thriving neighbourhood where people want to live, and we strive to make that vision a working reality through a range of projects and partnerships.

The Imagine Shared Space Project developed further over the year, mainly thanks to Project Worker Claire McGuckin and the diligence of Finance worker Sarah McCann. The cross-community women's groups goes from strength to strength and a Men's group has now been established.

Our aim is to use funding and grant income to deliver effective programmes, activities, and services for local people. Through funding support from close partners, such as Small Steps and Belfast City Council, we have been able to deliver classes on Sewing, Furniture Upcycling and History. Visits for our adult groups included the Gracehill Settlement, Dan Winter's cottage, Union Theological College, Brownlow House and Clifton St Graveyard.

The funding landscape is still rocky and we have had to look carefully at what our centre can offer the community. We lost our Playgroup manager and found it very hard to recruit, despite advertising 4 times. This, coupled with the state of the Early Years sector, low numbers of children attending, and continuing threats to the Pathways Fund, we decided to close at Christmas 2023. We would like to thank the staff, some of who had been with us for a long time, and wish them all the best for the future.

We tried to turn this into a positive and the funder approved our plan for a Family Interventions Worker and Adele Huddleston started and hit the ground running, surveying the community to find out what they would like to see happening and she immediately set up a number of services for children of all ages. These projects have been very popular and well supported by children and families.

We were struck a severe blow at the end of the financial year when the funding for our Housing Support Officer was withdrawn without warning. This was a shock and, despite our centre manager lobbying, we could not change the situation. We were able to keep the service open until we could wind down properly, and have been seeking support to reinstate the service since. We remain hopeful of some future ahead as this was an invaluable service for the community and leaves a big gap.

LOCA is not alone in fighting funding cuts; the whole Voluntary & Community Sector faces threats and pressures, but the Board and Centre Manager continue to seek other avenues to ensure the long-term financial viability of the Association and become more independent of government and other external funding streams. Our reserve policy is vital to allow use to deal with emergencies and contingencies, such as redundancies and rising costs. On behalf of the committee, I would like to acknowledge and thank all the funders who have trusted in us and supported our work, and having faith in our financial management and processes over the past year...

We could not carry out our work without the dedication of our staff and volunteers and so we need to recognise their continuing contribution. I want to thank my fellow Committee members for giving freely of their time, their expertise and ongoing support.

The expertise and experience of our administrator Ellen is key to our ability to meet our commitments, and we want to express our gratitude to Ellen's efficiency and organised way of working.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2024

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Our Centre Manager who has the responsibility of accessing funding, developing projects and managing staff, continues to work very hard to keep all the 'balls in the air', while also maintaining the association's connection with statutory, community and voluntary networks. She also responds to immediate crisis and community needs, a very difficult job in the current landscape.

Despite a year of changes, we remain optimistic and will develop a strategic plan that will draw in comments and suggestions from the people around us so we can serve the community in the way they need and deserve.

#### Appointment of Trustees

The Management Committee will observe the appointment of Directors, as set out in the Memorandum of Association, and arrange appropriate induction training.

#### Disclosure of Information to Independent Examiners

The Trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant audit information of which the Charity's independent examiners are unaware; and each Trustee has taken all the steps they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that the Charity's independent examiners are aware of that information.

#### Statement of Trustee's Responsibilities


Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial position at the end of that period.

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

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

The trustees have overall responsibility for ensuring that the charity has an appropriate system of internal controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. 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.

Signed of behalf of the trustees

  
\_\_\_\_\_  
B McIlwrath  
Director

24<sup>th</sup> October 2024  
\_\_\_\_\_  
Date

**Lower Oldpark Community Association**  
**Independent Examiner's Report To The Members**  
Year Ended 31 March 2024

---

I report to the Trustees' on my examination of the financial statements of Lower Oldpark Community Association (the charity) for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the Trustees' of the charity (and also its Directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65 of the 2008 Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Lower Oldpark Community Association  
Independent Examiner's Report To The Members  
Year Ended 31 March 2024**

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**INDEPENDENT EXAMINER'S STATEMENT**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

---

Michael Farrell  
For and on behalf of  
AAB Group Accountants Limited  
Independent Examiners  
1-3 Arthur Street  
Belfast  
BT1 4GA

---

Date

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Statement of Financial Activities  
(incorporating an income and expenditure account)  
For the year ended 31 March 2024**

	Note	Restricted £	Unrestricted £	Total Funds 2024 £	Total Funds 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	3	6,000	2,825	8,825	12,541
Charitable Activities	4	259,112	7,710	266,822	262,803
Other Trading Activities	5	-	13,035	13,035	18,351
Investment Income		-	26	26	88
<b>Total Income and endowments</b>		<b>265,112</b>	<b>23,596</b>	<b>288,708</b>	<b>293,783</b>
<b>Expenditure on:</b>					
Charitable Activities	7	( 270,130)	( 16,252)	( 286,382)	( 316,750)
<b>Total Expenditure</b>		<b>( 270,130)</b>	<b>( 16,252)</b>	<b>( 286,382)</b>	<b>( 316,750)</b>
<b>Net income / (expenditure) for the year</b>		<b>(5,018)</b>	<b>7,344</b>	<b>2,326</b>	<b>( 22,967)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>( 5,018)</b>	<b>7,344</b>	<b>2,326</b>	<b>( 22,967)</b>
<b>Reconciliation of funds:</b>					
<b>Total Funds Brought Forward</b>	<b>14/15</b>	<b>23,085</b>	<b>75,161</b>	<b>98,246</b>	<b>121,215</b>
<b>Total Funds Carried Forward</b>	<b>14/15</b>	<b>18,067</b>	<b>82,505</b>	<b>100,572</b>	<b>98,248</b>

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 11 to 19 form part of these financial statements.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	11	22,713	32,657
<b>Current Assets</b>			
Debtors	12	554	500
Cash at bank and in hand		79,305	66,331
		79,859	66,831
<b>Creditors:</b> amounts falling due within one year	13	( 2,000)	( 1,240)
<b>NET CURRENT ASSETS</b>		77,859	65,591
<b>NET ASSETS</b>		<b>100,572</b>	<b>98,248</b>
Represented by:			
<b>Unrestricted Funds</b>	14	82,505	75,163
<b>Restricted Funds</b>	15	18,067	23,085
		<b>100,572</b>	<b>98,248</b>

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 directors 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.

These financial statements were approved by the trustees and authorised for issue and are signed on their behalf by:

\_\_\_\_\_  
**B McIlwrath**  
Director/Trustee

\_\_\_\_\_  
Date

Company Registration No. NI635156

The notes on pages 11 to 19 form part of these financial statements.

# LOWER OLDPARK COMMUNITY ASSOCIATION

## Notes to the Financial Statements for the year ended 31 March 2024

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### 1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS102)).

Lower Oldpark Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern.

#### c) Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

#### d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

#### e) Interest Receivable

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

# LOWER OLDPARK COMMUNITY ASSOCIATION

## Notes to the Financial Statements (continued) for the year ended 31 March 2024

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### 1 ACCOUNTING POLICIES (continued)

#### f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of supporting refugee families and activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### g) Cash at bank and in hand

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

#### h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

#### i) Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

<b>Asset Category:</b>	<b>Annual Rate</b>
Equipment	15% Reducing Balance
Fixtures & Fittings	25% Reducing Balance
Buildings	10% Straight Line

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

#### j) Debtors

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

#### k) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

# LOWER OLDPARK COMMUNITY ASSOCIATION

## Notes to the Financial Statements (continued) for the year ended 31 March 2024

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### 1 ACCOUNTING POLICIES (continued)

#### Accounting Convention

The Charity has taken advantage of the following Disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland.

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A.

#### l) Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

#### m) Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

#### n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

#### o) 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.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2024

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.

#### 2 Legal Status of the Charity

The charity is registered with HMRC (X0740/87) and Northern Ireland Charity Commission (NIC100906)

#### 3 Income from donations

	Unrestricted	Restricted	Total Funds 2024	Total Funds 2023
	£	£	£	£
Donations	1,323	-	1,323	725
Belfast City Council	1,015	-	1,015	451
Belfast Health and Social Care Trust	-	-	-	105
Education Authority	-	6,000	6,000	6,000
Ulster Scots Relief Fund	487	-	487	716
Beat Carnival	-	-	-	460
NI Alternatives	-	-	-	4,084
	<u>2,825</u>	<u>6,000</u>	<u>8,825</u>	<u>12,541</u>

The income from donations received in 2023 of £12,541 were split £6,716 restricted and £5,825 unrestricted.

#### 4 Income from Charitable Activities

	Unrestricted	Restricted	Total Funds 2024	Total Funds 2023
	£	£	£	£
Department of Social Development	-	69,787	69,787	79,495
Northern Ireland Housing Executive	-	31,221	31,221	30,609
Pathway Fund - Early years	-	22,257	22,257	29,985
DFC - Small Steps	1,040	-	1,040	-
IFI - Peace Walls Programme	5,160	107,874	113,034	97,081
Belfast City Council	-	24,206	24,206	20,435
Community foundation NI	-	-	-	3,000
HSCB - Belfast Childcare Partnership	175	-	175	1,698
Radius Housing Association	-	-	-	500
Lottery fund	-	3,767	3,767	-
Womens Tec	1,000	-	1,000	-
Shankill Womens Centre	335	-	335	-
	<u>7,710</u>	<u>259,112</u>	<u>266,822</u>	<u>262,803</u>

Charitable income received in 2023 of £262,803, were split £232,818 restricted and £29,985 unrestricted.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2024

#### 5 Income from Other trading Activities

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Playgroup Fees	13,035	13,035	18,351
	13,035	13,035	18,351

Playgroup fees received in 2023 was made up of unrestricted: £18,351 and restricted £nil.

#### 6 Results for the period

The results for the period has been arrived at after charging the following:

	2024	2023
	£	£
Depreciation	11,122	11,934
	11,122	11,934

#### 7 Analysis of expenditure on charitable activities:

	Unrestricted	Restricted	Total Funds 2024	Total Funds 2023
	£	£	£	£
Programme Costs	699	24,654	25,353	74,360
Direct Salaries & Wages	-	165,386	165,386	143,479
Direct Pensions	-	9,183	9,183	10,543
Support Costs (see Note 8)	15,553	67,137	82,690	85,968
Governance Costs (see Note 8)	-	3,770	3,770	2,400
	16,252	270,130	286,382	316,750

Expenditure on charitable activities in 2023 was made up of restricted £242,251 and unrestricted: £74,499.

#### 8 Analysis of governance and support costs:

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activity undertaken in the period. Refer to the table over the page for the basis for apportionment and analysis of support and governance costs

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** (continued)  
for the year ended 31 March 2024

**8 Analysis of governance and support costs:** (Continued)

	General Support		Governance Function		Total Funds	Total Funds
	Unrestricted	Restricted	Unrestricted	Restricted	2024	2023
	£	£	£	£	£	£
Salaries & Wages	-	26,184	-	-	26,184	27,017
Rates & Water	-	295	-	-	295	270
Light & Heat	1,457	5,245	-	-	6,702	8,456
Insurance	-	2,863	-	-	2,863	3,732
Repairs & Maintenance	412	5,006	-	-	5,418	1,079
Legal & Professional Fees	-	2,000	-	-	2,000	7,950
Office Expenses	1,561	2,301	-	-	3,862	6,941
Room Hire	204	-	-	-	204	371
Equipment	2,678	-	-	-	2,678	5,353
Depreciation	4,400	6,722	-	-	11,122	11,934
Cleaning	37	309	-	-	346	304
Sundry	469	7,820	-	-	8,290	3,889
Bank Fees	-	-	-	-	-	340
Travel & Subsistence	2,981	3,898	-	-	6,879	4,709
Subscriptions	-	541	-	-	541	296
Telephone	-	3,953	-	-	3,953	2,176
Accountancy	-	-	-	3,770	3,770	2,400
Computer expenses	80	-	-	-	80	22
PPS	1,274	-	-	-	1,274	1,130
	<b>15,553</b>	<b>67,137</b>	<b>-</b>	<b>3,770</b>	<b>86,460</b>	<b>88,369</b>

**9 Analysis of staff costs:**

	2024	2023
	£	£
Salaries and Wages	162,871	146,002
Employers National Insurance	28,699	24,494
Pension	9,183	10,543
	<b>200,753</b>	<b>181,039</b>

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

	2024	2023
	Number	Number
Charitable activities	8	8
Management and administration of the charity	3	3
	<b>11</b>	<b>11</b>

There were no employees with emoluments greater than £60,000.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2024

#### 10 Related Party Transactions

The charity was under the control of the board of trustees through out the year. The charity Trustees were not paid or received any benefits from employment with the charity in the year, neither were they reimbursed expenses during the year. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

During the period Lower Oldpark Community Association did not enter into any transactions with related parties.

#### 11 Tangible Fixed Assets

	Equipment £	Fixtures & Fittings £	Buildings £	Total £
<b>Cost:</b>				
Cost at 1 April 2023	29,420	69,295	67,219	165,934
Additions	-	1,178	-	1,178
Disposals	-	-	-	-
<b>As at 31 March 2024</b>	<b>29,420</b>	<b>70,473</b>	<b>67,219</b>	<b>167,112</b>
<b>Depreciation:</b>				
Depreciation at 1 April 2023	29,172	53,019	51,086	133,277
Depreciation on Disposals	-	-	-	-
Charge for the period	37	4,363	6,722	11,122
<b>As at 31 March 2024</b>	<b>29,209</b>	<b>57,382</b>	<b>57,808</b>	<b>144,399</b>
<b>Net Book Value</b>				
At 1 April 2023	248	16,276	16,133	32,657
<b>As at 31 March 2024</b>	<b>211</b>	<b>13,091</b>	<b>9,411</b>	<b>22,713</b>

#### 12 Debtors

	2024 £	2023 £
Grants Receivable	554	500
	<b>554</b>	<b>500</b>

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** (continued)  
for the year ended 31 March 2024

**13 Creditors: amounts falling due within one year**

	2024 £	2023 £	
Accruals & Deferred Income	2,000	1,240	
	2,000	1,240	

**14 Analysis of Movements in Unrestricted Funds**

	Funds as at 1 April 2023	Incoming Resources £	Resources Expended £	Transfers Between Funds £	Funds as at 31 March 2024 £
General Fund	75,161	23,596	(16,252)	-	82,505
<b>Total</b>	75,161	23,596	(16,252)	-	82,505

Name of Unrestricted Fund	Description, nature and purposes of the fund
General Fund	The "free reserves" after allowing for all designated funds

**15 Analysis of Movements in Restricted Funds**

	Funds as at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers Between Funds £	Funds as at 31 March 2024 £
Restricted Funds					
Housing Executive	15	31,221	(31,355)	-	(119)
Building Fund	15,863	-	(6,722)	-	9,141
IFI - Peace Walls Programme	3,230	107,874	(104,136)	-	6,968
Department for Communities	-	69,787	(70,884)	-	(1,098)
Summer Intervention Association	-	6,000	(6,000)	-	-
BCC Summer project	970	2,500	(2,570)	-	901
BCC revenue grant	-	14,645	(14,431)	-	214
BCC Good Relations	-	3,200	(3,513)	-	(313)
BCC Wellness programme	-	1,500	(1,505)	-	(5)
BCC Park event	-	2,361	(2,361)	-	-
Community Funding	3,000	-	-	-	3,000
Radius House	7	-	-	-	7
Early Years Programme	-	22,257	(22,860)	-	(603)
NI Lottery Fund	-	3,767	(3,793)	-	(26)
<b>Total</b>	23,085	265,112	(270,130)	-	18,067

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2024

---

#### 15 Analysis of Movements in Restricted Funds (continued)

##### Department of Social Development (DSD)

The Department of Social Development provides funding for the Crumlin Ward Initiative which The Virne Centre is the lead partner responsible for allocating the funds.

##### Housing Executive

The Northern Ireland Housing Executive provided funding for salary costs to support Lower Oldpark Community Association in their charitable objectives.

##### IFI – Peace Walls Programme

The Peace Walls Programme is funded by the International Fund for Ireland to provide support to Lower Oldpark Association (lead partner) and Cliftonville Community Regeneration Forum in developing community relationships. (Transfers to unrestricted funds were in relation to management fees and office rental provided by Lower Oldpark Community Association to facilitate for the programme).

##### BCC Modular Building Fund

Belfast City Council provided funding for the charity to build a new modular building on site for use of the charity. The building was capitalised so the fund will be cleared by depreciation each period.

#### 16 Analysis of net assets between funds

	General Fund	Restricted Funds	Total
	£		£
Tangible Fixed Assets	13,572	9,141	<b>22,713</b>
Other Current Assets/(Liabilities)	68,934	8,926	<b>77,859</b>
	<b>82,505</b>	<b>18,067</b>	<b>100,572</b>

**Lower Oldpark Community Association**

Northern Ireland - Charity number 100906

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# Annual return

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**LOWER OLDPARK COMMUNITY  
ASSOCIATION  
Unaudited Financial Statements**

**For the year ended 31 March 2024**

**Company No: NI635156  
Charity No: NIC100906**

**LOWER OLDPARK COMMUNITY ASSOCIATION**

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For the year ended 31 March 2024

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## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2024

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#### Administrative Information

Company Name	Lower Oldpark Community Association
Registered Address	9-21 Avoca Street Belfast BT14 6EN
Company Registration	NI635156
Charity Registration	NIC 100906
Board of Trustees	Barbara McIlwrath (Chair) Laurence Hughes (Laura) (Treasurer) Thomas Dickson (Secretary) James R Wright (Honorary Chair) Eleanor Jamison Rosemary Rice Neil Huddleson Ezradin Thabet
Company Secretary	Janice Beggs
Independent Examiners	AAB Group Accountants Limited 1-3 Arthur Street Belfast BT1 4GA
Solicitors	Hool Law Solicitors Scottish Provident Building 17 Donegall Square West Belfast BT1 6JH
Bank	Ulster Bank 11-16 Donegall Sq East Belfast BT1 5UB

# LOWER OLDPARK COMMUNITY ASSOCIATION

## Report of the Trustees For the year ended 31 March 2024

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The trustees are pleased to present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

The management of Lower Oldpark Community Association is made up of representatives from the local church and nominees from a range of local business, community organisations and nominees from a range of local business, community organisations and residents.

### **Mission Statement**

Our mission is to provide a resource which supports and enables residents to improve the quality of life of the neighbourhood.

### **Organisational Structure**

Lower Oldpark Community Association (LOCA) has a management committee of up to 9 representatives who meet up to ten times per year and are responsible for the strategic direction and policies of the charity. A scheme of delegation is in place and the day-to-day responsibility for the provision of the services rests with Centre Manager along with Project Manager and staff.

### **Affiliated Members**

The management committee is elected at the Annual General meeting after nominations have been received from the local community and any interested parties.

### **Overview**

Lower Oldpark Community Association was established in 1972 in response to identified community need, with the aim of promoting community development and training. In the 1980's the area was subject to redevelopment and many of residents' homes were vested and to this day have not been adequately replaced.

An interface area, we promote community safety, good relations, and urban regeneration of the locality. We operate a community centre and assist in the provision, of other community facilities within the area of benefit. We focus on social welfare, education, and recreation with the objective of improving the conditions of life of residents who live, work, and socialise in the community. In the community building we are welcoming and inclusive of all who have an interest in this area.

The Association has a vested interest in the residents. It offers open and accessible programmes to develop and promote civic values, and encourage voluntary and community activity focused on physical, economic and social renewal.

### **Objectives**

The specific objectives of the Centre, as set out in our Articles of Association, are to:

1. Build a strong, safe, attractive, and sustainable community.
2. Help families by providing playgroup sessions, increasing the skills levels of parents to help them towards employment.
3. Improve the physical regeneration of the area.
4. Improve community relations.
5. Raise educational attainment.
6. Engage young people.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2024

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#### Objectives ctd...

7. Improve health and wellbeing.
8. Support and care for older people.
9. Promote Community Safety
10. Promote Social welfare

#### Beneficiaries

The charity's beneficiaries are those individuals living or working within the geographical catchment area as described in the governing document of Lower Oldpark Community Association.

LOCA was established to promote the benefit of the community, without distinction of gender political, religious, or other opinions, by the provision of education, cultural, recreational, training and employment to improve the quality of life within our catchment area.

In pursuit of these objectives LOCA delivers several interrelated projects. These are designed to remove and break the cycle of deprivation, reduce and alleviate poverty that is prevalent in the community. The projects include women and youth programmes, health and wellbeing for senior citizens projects, recreational activities and the promotion of neighbourhood renewal, including physical development, social development, capacity building, education and training, community safety, cross community and good relations work.

#### Reserves Policy

Reserves are needed to bridge the gap between spending and receiving income, essential expenditure items for which grant support is not available, for; unplanned emergency building repairs, and redundancy payments that would be liable if the Association is dissolved. The Trustees are of the opinion that the current level of reserves need to be increased to adequately cover all these eventualities. Unrestricted funds which have not been designated for specific use should be maintained at a level of three to six months.

#### Key Management Personnel

The day-to-day operational management of LOCA, including all its programmes, projects, and activities, is the responsibility of The Centre Manager, Janice Beggs. As centre manager she currently reports to the Trustees and Directors.

#### Financial Risk Management

The Trustees continue to regularly review any major risks arising from or impacting on the activities of the Charity. They are satisfied that the major risks identified have been adequately mitigated where necessary and consider that the financial systems and controls in place are appropriate to the size of the charity and the nature of its operations.

#### Finance

The accounts for 2023/2024 shows a surplus of £2,326 (2023: deficit of £22,967)  
Reserves of £100,572 and closing restricted reserves of £18,067.

Funds received from International Fund for Ireland for the Peace Walls Programme covers the salary costs of Peace Wall Project Worker and part-time Admin Officer in LOCA and for a Peace Wall Project Worker in Cliftonville Community Regeneration Forum.

The Trustees wish to place on record their appreciation for the accountancy service provided by AAB Group Accountants Limited, in relation to LOCA's financial records and accounts. The Trustees are grateful to LOCA staff members for their assistance in this matter.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2024

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#### Chair Remarks

Our vision for the local community is for a peaceful, confident, and thriving neighbourhood where people want to live, and we strive to make that vision a working reality through a range of projects and partnerships.

The Imagine Shared Space Project developed further over the year, mainly thanks to Project Worker Claire McGuckin and the diligence of Finance worker Sarah McCann. The cross-community women's groups goes from strength to strength and a Men's group has now been established.

Our aim is to use funding and grant income to deliver effective programmes, activities, and services for local people. Through funding support from close partners, such as Small Steps and Belfast City Council, we have been able to deliver classes on Sewing, Furniture Upcycling and History. Visits for our adult groups included the Gracehill Settlement, Dan Winter's cottage, Union Theological College, Brownlow House and Clifton St Graveyard.

The funding landscape is still rocky and we have had to look carefully at what our centre can offer the community. We lost our Playgroup manager and found it very hard to recruit, despite advertising 4 times. This, coupled with the state of the Early Years sector, low numbers of children attending, and continuing threats to the Pathways Fund, we decided to close at Christmas 2023. We would like to thank the staff, some of who had been with us for a long time, and wish them all the best for the future.

We tried to turn this into a positive and the funder approved our plan for a Family Interventions Worker and Adele Huddleston started and hit the ground running, surveying the community to find out what they would like to see happening and she immediately set up a number of services for children of all ages. These projects have been very popular and well supported by children and families.

We were struck a severe blow at the end of the financial year when the funding for our Housing Support Officer was withdrawn without warning. This was a shock and, despite our centre manager lobbying, we could not change the situation. We were able to keep the service open until we could wind down properly, and have been seeking support to reinstate the service since. We remain hopeful of some future ahead as this was an invaluable service for the community and leaves a big gap.

LOCA is not alone in fighting funding cuts; the whole Voluntary & Community Sector faces threats and pressures, but the Board and Centre Manager continue to seek other avenues to ensure the long-term financial viability of the Association and become more independent of government and other external funding streams. Our reserve policy is vital to allow use to deal with emergencies and contingencies, such as redundancies and rising costs. On behalf of the committee, I would like to acknowledge and thank all the funders who have trusted in us and supported our work, and having faith in our financial management and processes over the past year...

We could not carry out our work without the dedication of our staff and volunteers and so we need to recognise their continuing contribution. I want to thank my fellow Committee members for giving freely of their time, their expertise and ongoing support.

The expertise and experience of our administrator Ellen is key to our ability to meet our commitments, and we want to express our gratitude to Ellen's efficiency and organised way of working.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Report of the Trustees For the year ended 31 March 2024

Our Centre Manager who has the responsibility of accessing funding, developing projects and managing staff, continues to work very hard to keep all the 'balls in the air', while also maintaining the association's connection with statutory, community and voluntary networks. She also responds to immediate crisis and community needs, a very difficult job in the current landscape.

Despite a year of changes, we remain optimistic and will develop a strategic plan that will draw in comments and suggestions from the people around us so we can serve the community in the way they need and deserve.

#### Appointment of Trustees

The Management Committee will observe the appointment of Directors, as set out in the Memorandum of Association, and arrange appropriate induction training.

#### Disclosure of Information to Independent Examiners

The Trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant audit information of which the Charity's independent examiners are unaware; and each Trustee has taken all the steps they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that the Charity's independent examiners are aware of that information.

#### Statement of Trustee's Responsibilities

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial position at the end of that period.

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

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

The trustees have overall responsibility for ensuring that the charity has an appropriate system of internal controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. 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.

Signed of behalf of the trustees

  
\_\_\_\_\_  
B McIlwrath  
Director

24<sup>th</sup> October 2024  
\_\_\_\_\_  
Date

**Lower Oldpark Community Association**  
**Independent Examiner's Report To The Members**  
Year Ended 31 March 2024

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I report to the Trustees' on my examination of the financial statements of Lower Oldpark Community Association (the charity) for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the Trustees' of the charity (and also its Directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65 of the 2008 Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Lower Oldpark Community Association**  
**Independent Examiner's Report To The Members**  
Year Ended 31 March 2024

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**INDEPENDENT EXAMINER'S STATEMENT**

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

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Michael Farrell  
For and on behalf of  
AAB Group Accountants Limited  
Independent Examiners  
1-3 Arthur Street  
Belfast  
BT1 4GA

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Date

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Statement of Financial Activities  
(incorporating an income and expenditure account)  
For the year ended 31 March 2024**

	Note	Restricted £	Unrestricted £	Total Funds 2024 £	Total Funds 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	3	6,000	2,825	8,825	12,541
Charitable Activities	4	259,112	7,710	266,822	262,803
Other Trading Activities	5	-	13,035	13,035	18,351
Investment Income		-	26	26	88
<b>Total Income and endowments</b>		<b>265,112</b>	<b>23,596</b>	<b>288,708</b>	<b>293,783</b>
<b>Expenditure on:</b>					
Charitable Activities	7	( 270,130)	( 16,252)	( 286,382)	( 316,750)
<b>Total Expenditure</b>		<b>( 270,130)</b>	<b>( 16,252)</b>	<b>( 286,382)</b>	<b>( 316,750)</b>
<b>Net income / (expenditure) for the year</b>		<b>(5,018)</b>	<b>7,344</b>	<b>2,326</b>	<b>( 22,967)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>( 5,018)</b>	<b>7,344</b>	<b>2,326</b>	<b>( 22,967)</b>
<b>Reconciliation of funds:</b>					
<b>Total Funds Brought Forward</b>	<b>14/15</b>	<b>23,085</b>	<b>75,161</b>	<b>98,246</b>	<b>121,215</b>
<b>Total Funds Carried Forward</b>	<b>14/15</b>	<b>18,067</b>	<b>82,505</b>	<b>100,572</b>	<b>98,248</b>

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 11 to 19 form part of these financial statements.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	11	22,713	32,657
<b>Current Assets</b>			
Debtors	12	554	500
Cash at bank and in hand		79,305	66,331
		79,859	66,831
<b>Creditors: amounts falling due within one year</b>	13	( 2,000)	( 1,240)
<b>NET CURRENT ASSETS</b>		77,859	65,591
<b>NET ASSETS</b>		<b>100,572</b>	<b>98,248</b>
Represented by:			
<b>Unrestricted Funds</b>	14	82,505	75,163
<b>Restricted Funds</b>	15	18,067	23,085
		<b>100,572</b>	<b>98,248</b>

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 directors 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.

These financial statements were approved by the trustees and authorised for issue and are signed on their behalf by:

\_\_\_\_\_  
**B McIlwrath**  
Director/Trustee

\_\_\_\_\_  
Date

Company Registration No. NI635156

The notes on pages 11 to 19 form part of these financial statements.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements for the year ended 31 March 2024

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#### 1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS102)).

Lower Oldpark Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern.

##### c) Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

##### d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

##### e) Interest Receivable

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

# LOWER OLDPARK COMMUNITY ASSOCIATION

## Notes to the Financial Statements (continued) for the year ended 31 March 2024

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### 1 ACCOUNTING POLICIES (continued)

#### f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of supporting refugee families and activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### g) Cash at bank and in hand

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

#### h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

#### i) Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

<b>Asset Category:</b>	<b>Annual Rate</b>
Equipment	15% Reducing Balance
Fixtures & Fittings	25% Reducing Balance
Buildings	10% Straight Line

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

#### j) Debtors

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

#### k) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

# LOWER OLDPARK COMMUNITY ASSOCIATION

## Notes to the Financial Statements (continued) for the year ended 31 March 2024

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### 1 ACCOUNTING POLICIES (continued)

#### Accounting Convention

The Charity has taken advantage of the following Disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard Applicable in the UK and Republic of Ireland.

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of Section 12 Other Financial Instruments paragraphs 12.26 to 12.27, 12.29(a), 12.29(b) and 12.29A.

#### l) Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

#### m) Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

#### n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

#### o) 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.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2024

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.

#### 2 Legal Status of the Charity

The charity is registered with HMRC (X0740/87) and Northern Ireland Charity Commission (NIC100906)

#### 3 Income from donations

	Unrestricted	Restricted	Total Funds 2024	Total Funds 2023
	£	£	£	£
Donations	1,323	-	1,323	725
Belfast City Council	1,015	-	1,015	451
Belfast Health and Social Care Trust	-	-	-	105
Education Authority	-	6,000	6,000	6,000
Ulster Scots Relief Fund	487	-	487	716
Beat Carnival	-	-	-	460
NI Alternatives	-	-	-	4,084
	<u>2,825</u>	<u>6,000</u>	<u>8,825</u>	<u>12,541</u>

The income from donations received in 2023 of £12,541 were split £6,716 restricted and £5,825 unrestricted.

#### 4 Income from Charitable Activities

	Unrestricted	Restricted	Total Funds 2024	Total Funds 2023
	£	£	£	£
Department of Social Development	-	69,787	69,787	79,495
Northern Ireland Housing Executive	-	31,221	31,221	30,609
Pathway Fund - Early years	-	22,257	22,257	29,985
DFC - Small Steps	1,040	-	1,040	-
IFI - Peace Walls Programme	5,160	107,874	113,034	97,081
Belfast City Council	-	24,206	24,206	20,435
Community foundation NI	-	-	-	3,000
HSCB - Belfast Childcare Partnership	175	-	175	1,698
Radius Housing Association	-	-	-	500
Lottery fund	-	3,767	3,767	-
Womens Tec	1,000	-	1,000	-
Shankill Womens Centre	335	-	335	-
	<u>7,710</u>	<u>259,112</u>	<u>266,822</u>	<u>262,803</u>

Charitable income received in 2023 of £262,803, were split £232,818 restricted and £29,985 unrestricted.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2024

#### 5 Income from Other trading Activities

	Unrestricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£
Playgroup Fees	13,035	13,035	18,351
	13,035	13,035	18,351

Playgroup fees received in 2023 was made up of unrestricted: £18,351 and restricted £nil.

#### 6 Results for the period

The results for the period has been arrived at after charging the following:

	2024	2023
	£	£
Depreciation	11,122	11,934
	11,122	11,934

#### 7 Analysis of expenditure on charitable activities:

	Unrestricted	Restricted	Total Funds 2024	Total Funds 2023
	£	£	£	£
Programme Costs	699	24,654	25,353	74,360
Direct Salaries & Wages	-	165,386	165,386	143,479
Direct Pensions	-	9,183	9,183	10,543
Support Costs (see Note 8)	15,553	67,137	82,690	85,968
Governance Costs (see Note 8)	-	3,770	3,770	2,400
	16,252	270,130	286,382	316,750

Expenditure on charitable activities in 2023 was made up of restricted £242,251 and unrestricted: £74,499.

#### 8 Analysis of governance and support costs:

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activity undertaken in the period. Refer to the table over the page for the basis for apportionment and analysis of support and governance costs

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** (continued)  
for the year ended 31 March 2024

**8 Analysis of governance and support costs:** (Continued)

	General Support		Governance Function		Total Funds	Total Funds
	Unrestricted	Restricted	Unrestricted	Restricted	2024	2023
	£	£	£	£	£	£
Salaries & Wages	-	26,184	-	-	26,184	27,017
Rates & Water	-	295	-	-	295	270
Light & Heat	1,457	5,245	-	-	6,702	8,456
Insurance	-	2,863	-	-	2,863	3,732
Repairs & Maintenance	412	5,006	-	-	5,418	1,079
Legal & Professional Fees	-	2,000	-	-	2,000	7,950
Office Expenses	1,561	2,301	-	-	3,862	6,941
Room Hire	204	-	-	-	204	371
Equipment	2,678	-	-	-	2,678	5,353
Depreciation	4,400	6,722	-	-	11,122	11,934
Cleaning	37	309	-	-	346	304
Sundry	469	7,820	-	-	8,290	3,889
Bank Fees	-	-	-	-	-	340
Travel & Subsistence	2,981	3,898	-	-	6,879	4,709
Subscriptions	-	541	-	-	541	296
Telephone	-	3,953	-	-	3,953	2,176
Accountancy	-	-	-	3,770	3,770	2,400
Computer expenses	80	-	-	-	80	22
PPS	1,274	-	-	-	1,274	1,130
	<b>15,553</b>	<b>67,137</b>	<b>-</b>	<b>3,770</b>	<b>86,460</b>	<b>88,369</b>

**9 Analysis of staff costs:**

	2024	2023
	£	£
Salaries and Wages	162,871	146,002
Employers National Insurance	28,699	24,494
Pension	9,183	10,543
	<b>200,753</b>	<b>181,039</b>

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

	2024	2023
	Number	Number
Charitable activities	8	8
Management and administration of the charity	3	3
	<b>11</b>	<b>11</b>

There were no employees with emoluments greater than £60,000.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2024

#### 10 Related Party Transactions

The charity was under the control of the board of trustees through out the year. The charity Trustees were not paid or received any benefits from employment with the charity in the year, neither were they reimbursed expenses during the year. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

During the period Lower Oldpark Community Association did not enter into any transactions with related parties.

#### 11 Tangible Fixed Assets

	Equipment £	Fixtures & Fittings £	Buildings £	Total £
<b>Cost:</b>				
Cost at 1 April 2023	29,420	69,295	67,219	165,934
Additions	-	1,178	-	1,178
Disposals	-	-	-	-
<b>As at 31 March 2024</b>	<b>29,420</b>	<b>70,473</b>	<b>67,219</b>	<b>167,112</b>
<b>Depreciation:</b>				
Depreciation at 1 April 2023	29,172	53,019	51,086	133,277
Depreciation on Disposals	-	-	-	-
Charge for the period	37	4,363	6,722	11,122
<b>As at 31 March 2024</b>	<b>29,209</b>	<b>57,382</b>	<b>57,808</b>	<b>144,399</b>
<b>Net Book Value</b>				
At 1 April 2023	248	16,276	16,133	32,657
<b>As at 31 March 2024</b>	<b>211</b>	<b>13,091</b>	<b>9,411</b>	<b>22,713</b>

#### 12 Debtors

	2024 £	2023 £
Grants Receivable	554	500
	<b>554</b>	<b>500</b>

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** (continued)  
for the year ended 31 March 2024

**13 Creditors: amounts falling due within one year**

	2024	2023	
	£	£	
Accruals & Deferred Income	2,000	1,240	
	2,000	1,240	

**14 Analysis of Movements in Unrestricted Funds**

	Funds as at 1 April 2023	Incoming Resources	Resources Expended	Transfers Between Funds	Funds as at 31 March 2024
	£	£	£	£	£
General Fund	75,161	23,596	(16,252)	-	82,505
<b>Total</b>	75,161	23,596	(16,252)	-	82,505

<b>Name of Unrestricted Fund</b>	<b>Description, nature and purposes of the fund</b>
General Fund	The "free reserves" after allowing for all designated funds

**15 Analysis of Movements in Restricted Funds**

	Funds as at 1 April 2023	Incoming Resources	Resources Expended	Transfers Between Funds	Funds as at 31 March 2024
	£	£	£	£	£
Restricted Funds					
Housing Executive	15	31,221	(31,355)	-	(119)
Building Fund	15,863	-	(6,722)	-	9,141
IFI - Peace Walls Programme	3,230	107,874	(104,136)	-	6,968
Department for Communities	-	69,787	(70,884)	-	(1,098)
Summer Intervention Association	-	6,000	(6,000)	-	-
BCC Summer project	970	2,500	(2,570)	-	901
BCC revenue grant	-	14,645	(14,431)	-	214
BCC Good Relations	-	3,200	(3,513)	-	(313)
BCC Wellness programme	-	1,500	(1,505)	-	(5)
BCC Park event	-	2,361	(2,361)	-	-
Community Funding	3,000	-	-	-	3,000
Radius House	7	-	-	-	7
Early Years Programme	-	22,257	(22,860)	-	(603)
NI Lottery Fund	-	3,767	(3,793)	-	(26)
<b>Total</b>	23,085	265,112	(270,130)	-	18,067

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2024

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#### 15 Analysis of Movements in Restricted Funds (continued)

##### Department of Social Development (DSD)

The Department of Social Development provides funding for the Crumlin Ward Initiative which The Virne Centre is the lead partner responsible for allocating the funds.

##### Housing Executive

The Northern Ireland Housing Executive provided funding for salary costs to support Lower Oldpark Community Association in their charitable objectives.

##### IFI – Peace Walls Programme

The Peace Walls Programme is funded by the International Fund for Ireland to provide support to Lower Oldpark Association (lead partner) and Cliftonville Community Regeneration Forum in developing community relationships. (Transfers to unrestricted funds were in relation to management fees and office rental provided by Lower Oldpark Community Association to facilitate for the programme).

##### BCC Modular Building Fund

Belfast City Council provided funding for the charity to build a new modular building on site for use of the charity. The building was capitalised so the fund will be cleared by depreciation each period.

#### 16 Analysis of net assets between funds

	General Fund	Restricted Funds	Total
	£		£
Tangible Fixed Assets	13,572	9,141	<b>22,713</b>
Other Current Assets/(Liabilities)	68,934	8,926	<b>77,859</b>
	<b>82,505</b>	<b>18,067</b>	<b>100,572</b>

**Lower Oldpark Community Association**

Northern Ireland - Charity number 100906

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# Accounts

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**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Statement of Financial Activities  
(incorporating an income and expenditure account)  
For the year ended 31 March 2023**

	Note	Restricted £	Unrestricted £	Total Funds 2023 £	Total Funds 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	3	6,716	5,825	12,541	47,090
Charitable Activities	4	232,818	29,985	262,803	249,178
Other Trading Activities	5	-	18,351	18,351	24,718
Investment Income		-	88	88	2
<b>Total Income and endowments</b>		<b>239,534</b>	<b>54,249</b>	<b>293,783</b>	<b>320,988</b>
<b>Expenditure on:</b>					
Charitable Activities	7	( 242,251)	( 74,499)	( 316,750)	( 319,311)
<b>Total Expenditure</b>		<b>( 242,251)</b>	<b>( 74,499)</b>	<b>( 316,750)</b>	<b>( 319,311)</b>
<b>Net income / (expenditure) for the year</b>		<b>(2,717)</b>	<b>(20,250)</b>	<b>(22,967)</b>	<b>1,677</b>
Transfers between funds		1,110	(1,110)	-	-
<b>Net movement in funds</b>		<b>( 1,607)</b>	<b>( 21,360)</b>	<b>( 22,967)</b>	<b>1,677</b>
<b>Reconciliation of funds:</b>					
<b>Total Funds Brought Forward</b>	14/15	24,692	96,523	121,215	119,538
<b>Total Funds Carried Forward</b>	14/15	<b>23,085</b>	<b>75,163</b>	<b>98,248</b>	<b>121,215</b>

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 19 to 27 form part of these financial statements.

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Balance Sheet**  
as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	11	32,657	43,565
<b>Current Assets</b>			
Debtors	12	500	-
Cash at bank and in hand		<u>66,331</u>	<u>78,890</u>
		66,831	78,890
<b>Creditors: amounts falling due within one year</b>	13	( 1,240)	( 1,240)
<b>NET CURRENT ASSETS</b>		65,591	77,650
<b>NET ASSETS</b>		<u><u>98,248</u></u>	<u><u>121,215</u></u>
Represented by:			
<b>Unrestricted Funds</b>	14	75,163	96,523
<b>Restricted Funds</b>	15	23,085	24,692
		<u><u>98,248</u></u>	<u><u>121,215</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 2023.

The directors 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.

These financial statements were approved by the trustees and authorised for issue and are signed on their behalf by:

  
 \_\_\_\_\_  
**B McIlwrath**  
 Director

Date 4/12/23

Company Registration No. NI635156

The notes on pages 19 to 27 form part of these financial statements.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements for the year ended 31 March 2023

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#### 1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS102)).

Lower Oldpark Community Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) .

##### b) Preparation of the accounts on a going concern basis

The trustees are of the opinion that the charity is a going concern.

##### c) Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

##### d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

##### e) Interest Receivable

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

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2023

#### 1 ACCOUNTING POLICIES (continued)

##### f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of supporting refugee families and activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### g) Cash at bank and in hand

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

##### h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

##### i) Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

<b>Asset Category:</b>	<b>Annual Rate</b>
Equipment	15% Reducing Balance
Fixtures & Fittings	25% Reducing Balance
Buildings	10% Straight Line

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

##### j) Debtors

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

##### k) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2023

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#### 1 ACCOUNTING POLICIES (continued)

##### l) Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

##### m) Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

##### n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

##### o) 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.

#### 2 Legal Status of the Charity

The charity is registered with HMRC (X0740/87) and Northern Ireland Charity Commission (NIC100906).

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** (continued)  
for the year ended 31 March 2023

**3 Income from donations**

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Donations	725	-	725	1,192
Room Hire & Facilitation	-	-	-	110
Belfast City Council	451	-	451	25,424
Belfast Health and Social Care Trust	105	-	105	2,322
SCG	-	-	-	1,456
Education Authority	-	6,000	6,000	12,000
Radius Housing Association	-	-	-	-
Ulster Scots Relief Fund	-	716	716	4,586
Beat Carnival	460	-	460	-
NI Alternatives	4084	-	4,084	-
	<u>5,825</u>	<u>6,716</u>	<u>12,541</u>	<u>47,090</u>

The income from donations received in 2022 of £47,090 were split £39,746 restricted and £7,344 unrestricted.

**4 Income from Charitable Activities**

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Department of Social Development	-	79,495	79,495	74,803
Northern Ireland Housing Executive	-	30,609	30,609	32,903
Pathway Fund	-	-	-	29,985
NIPPA - Early Years	29,985	-	29,985	5,648
Department for Communities	-	-	-	5,273
IFI - Peace Walls Programme	-	97,081	97,081	100,566
Belfast City Council	-	20,435	20,435	-
Community foundation NI	-	3,000	3,000	-
HSCB - Belfast Childcare Partnership Grant	-	1,698	1,698	-
Radius Housing Association	-	500	500	-
	<u>29,985</u>	<u>232,818</u>	<u>262,804</u>	<u>249,178</u>

Charitable income received in 2022 of £249,178 was all restricted.

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** (continued)  
for the year ended 31 March 2023

**5 Income from Other trading Activities**

	<b>Unrestricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	£	£	£
Playgroup Fees	18,351	18,351	24,718
	18,351	18,351	24,718

Playgroup fees received in 2022 was made up of unrestricted: £24,718 and restricted £nil.

**6 Results for the period**

The results for the period has been arrived at after charging the following:

	<b>2023</b>	<b>2022</b>
	£	£
Depreciation	11,934	10,486
	11,934	10,486

**7 Analysis of expenditure on charitable activities:**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	£	£	£	£
Programme Costs	1,682	72,678	74,360	74,795
Direct Salaries & Wages	47,056	96,423	143,479	154,676
Direct Pensions	1,278	9,265	10,543	18,648
Support Costs (see Note 7)	22,083	63,886	85,968	70,292
Governance Costs (see Note 7)	2,400	-	2,400	900
	74,499	242,251	316,751	319,311

Expenditure on charitable activities in 2022 was made up of restricted; £299,127 and unrestricted: £20,184.

**8 Analysis of governance and support costs:**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activity undertaken in the period. Refer to the table over the page for the basis for apportionment and analysis of support and governance costs

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** (continued)  
for the year ended 31 March 2023

**8 Analysis of governance and support costs:** (Continued)

	General Support		Governance Function		Total Funds	Total Funds
	Unrestricted	Restricted	Unrestricted	Restricted	2023	2022
	£	£	£	£	£	£
Salaries & Wages	-	27,017	-	-	27,017	27,445
Rates & Water	270	-	-	-	270	254
Light & Heat	4,126	4,330	-	-	8,456	4,357
Insurance	1,545	2,187	-	-	3,732	3,204
Repairs & Maintenance	240	839	-	-	1,079	5,778
Legal & Professional Fees	660	7,290	-	-	7,950	4,400
Office Expenses	2,753	4,188	-	-	6,941	8,250
Room Hire	371	-	-	-	371	-
Equipment	1,960	3,393	-	-	5,353	-
Depreciation	5,212	6,722	-	-	11,934	10,486
Cleaning	78	226	-	-	304	706
Sundry	3,435	454	-	-	3,889	-
Bank Fees	340	-	-	-	340	285
Travel & Subsistence	520	4,189	-	-	4,709	782
Subscriptions	296	-	-	-	296	132
Telephone	255	1,921	-	-	2,176	2,062
Accountancy	-	-	2,400	-	2,400	900
Computer expenses	22	-	-	-	22	-
PPS	-	1,130	-	-	1,130	1,755
Training	-	-	-	-	-	396
	<b>22,083</b>	<b>63,886</b>	<b>2,400</b>	<b>-</b>	<b>88,369</b>	<b>71,193</b>

**9 Analysis of staff costs:**

	2023	2022
	£	£
Salaries and Wages	146,002	159,712
Employers National Insurance	24,494	22,409
Pension	10,543	18,648
	<b>181,039</b>	<b>200,769</b>

The average number of employees, calculated on a full-time equivalent basis, analysed by function was:

	2023	2022
	Number	Number
Charitable activities	8	7
Management and administration of the charity	3	3
	<b>11</b>	<b>10</b>

There were no employees with emoluments greater than £60,000.

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** (continued)  
for the year ended 31 March 2023

**10 Related Party Transactions**

The charity was under the control of the board of trustees through out the year. The charity Trustees were not paid or received any benefits from employment with the charity in the year, neither were they reimbursed expenses during the year. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

During the period Lower Oldpark Community Association did not enter into any transactions with related parties.

**11 Tangible Fixed Assets**

	Equipment	Fixtures & Fittings	Buildings	Total
	£	£	£	£
<b>Cost:</b>				
Cost at 1 April 2022	29,420	68,269	67,219	164,908
Additions	-	1,026	-	1,026
Disposals	-	-	-	-
<b>As at 31 March 2023</b>	<u>29,420</u>	<u>69,295</u>	<u>67,219</u>	<u>165,934</u>
<b>Depreciation:</b>				
Depreciation at 1 April 2022	29,128	47,851	44,364	121,343
Depreciation on Disposals	-	-	-	-
Charge for the period	44	5,168	6,722	11,934
<b>As at 31 March 2023</b>	<u>29,172</u>	<u>53,019</u>	<u>51,086</u>	<u>133,277</u>
<b>Net Book Value</b>				
At 1 April 2022	292	20,418	22,855	43,565
<b>As at 31 March 2023</b>	<u>248</u>	<u>16,276</u>	<u>16,133</u>	<u>32,657</u>

**12 Debtors**

	2023	2022
	£	£
Grants Receivable	500	-
	<u>500</u>	<u>-</u>

**LOWER OLDPARK COMMUNITY ASSOCIATION**

**Notes to the Financial Statements** (continued)  
for the year ended 31 March 2023

**13 Creditors: amounts falling due within one year**

	2023	2022
	£	£
Accruals & Deferred Income	1,240	1,240
	1,240	1,240

**14 Analysis of Movements in Unrestricted Funds**

	Funds as at 1 April 2022	Incoming Resources	Resources Expended	Transfers Between Funds	Funds as at 31 March 2023
	£	£	£	£	£
General Fund	96,523	54,249	(74,499)	( 1,110)	75,163
<b>Total</b>	96,523	54,249	(74,499)	(1,110)	75,163

Name of Unrestricted Fund	Description, nature and purposes of the fund
General Fund	The "free reserves" after allowing for all designated funds

**15 Analysis of Movements in Restricted Funds**

	Funds as at 1 April 2022	Incoming Resources	Resources Expended	Transfers Between Funds	Funds as at 31 March 2023
	£	£	£	£	£
Restricted Funds					
Housing Executive	-	30,609	(30,594)	-	15
Building Fund	22,585	-	(6,722)	-	15,863
IFI - Peace Walls Programme	2,107	97,081	(95,958)	-	3,230
Department for Communities	-	79,495	(79,495)	-	-
Health and Social Care Board	-	1,698	(1,751)	53	-
Summer Intervention Association	-	6,000	(6,008)	8	-
BCC Summer project	-	5,000	(4,030)	-	970
BCC revenue grant	-	11,493	(11,493)	-	-
BCC Good Relations	-	3,942	(4,987)	1,045	-
Community Funding	-	3,000	-	-	3,000
Radius House	-	500	(493)	-	7
Ulster Scotts Culture events	-	716	(720)	4	-
<b>Total</b>	24,692	239,534	(242,251)	1,110	23,085

## LOWER OLDPARK COMMUNITY ASSOCIATION

### Notes to the Financial Statements (continued) for the year ended 31 March 2023

#### 15 Analysis of Movements in Restricted Funds (continued)

##### Department of Social Development (DSD)

The Department of Social Development provides funding for the Crumlin Ward Initiative which The Vine Centre is the lead partner responsible for allocating the funds.

##### Housing Executive

The Northern Ireland Housing Executive provided funding for salary costs to support Lower Oldpark Community Association in their charitable objectives.

##### IFI – Peace Walls Programme

The Peace Walls Programme is funded by the International Fund for Ireland to provide support to Lower Oldpark Association (lead partner) and Cliftonville Community Regeneration Forum in developing community relationships. Transfers to unrestricted funds were in relation to management fees and office rental provided by Lower Oldpark Community Association to facilitate for the programme.

##### BCC Modular Building Fund

Belfast City Council provided funding for the charity to build a new modular building on site for use of the charity. The building was capitalised so the fund will be cleared by depreciation each period.

#### 16 Analysis of net assets between funds

	General Fund £	Restricted Funds	Total £
Tangible Fixed Assets	16,793	15,863	32,657
Other Current Assets/(Liabilities)	58,369	7,222	65,591
	<b>75,162</b>	<b>23,085</b>	<b>98,248</b>

**Lower Oldpark Community Association**

Northern Ireland - Charity number 100906

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# Annual report

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Registered Charity Number NIC 100906

Lower Oldpark Community Association  
Company Limited by Guarantee

Unaudited Financial Statement for the Year Ending 31 March 2023

## Lower Oldpark Community Association Trustees' Annual Report

The trustees are pleased to present their report and the unaudited financial statement of the charity for the year ending 31 March 2023.

### Administrative Information

Charity Name	Lower Oldpark Community Association
Registered Address	9-23 Avoca Street Belfast BT14 6EN
Company Registration	NI635156
Charity Registration	NIC 100906
Board of Directors	Barbara McIlwrath (Chair) Laurence Hughes (Laura) (Treasurer) Thomas Dickson (Secretary) James R Wright (Honorary Chair) Eleanor Jamison Rosemary Rice Neil Huddleson Stephen Dixon Ezadin Thabet
Company Secretary	Janice Beggs
Auditors	PKF FKM 1-3 Arthur Street Belfast BT1 4GA
Solicitors	Hool Law Solicitors Scottish Provident Building 17 Donegall Square West Belfast BT1 6JH
Staff	Ellen Taggart, Gary Hughes, Claire McGuckin, Sarah McCann, Karen McClean, Lorraine Kidd, Julieann Johnston Beth Johnston and Janice Beggs

The trustees are pleased to present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

The management of Lower Oldpark Community Association is made up of representatives from the local church and nominees from a range of local business, community organisations and residents.

### **Mission Statement**

Its Mission is to provide a resource which supports and enables residents to improve the quality of life of the neighbourhood.

### **Organisational Structure**

Lower Oldpark Community Association has a management committee of up to 9 representatives who meet up to ten times per year and are responsible for the strategic direction and policies of the charity. A scheme of delegation is in place and the day-to-day responsibility for the provision of the services rests with Centre Manager along with Project Manager and staff.

### **Affiliated Members**

The management committee is elected at the Annual General Meeting after nominations have been received from the local community and any interested parties.

### **Overview**

Lower Oldpark Community Association was established in 1972 in response to identified community need, with the aim of promoting community development and training. In the 1980's the area was subject to redevelopment and many of the residents' homes were vested and to this day have not been adequately replaced.

An interface area, we promote community safety, good relations, and urban regeneration of the locality. We operate a community centre and assist in the provision of other community facilities within the area of benefit. We focus on social welfare, education, and recreation with the objective of improving the conditions of life of residents who live, work and socialise in the community. In the community building we are welcoming and inclusive of all who have an interest in this area.

The Association has a vested interest in the residents. It offers open and accessible programmes to develop and promote civic values, and encourage voluntary and community activity focused on physical, economic and social renewal.

### **Strategic Aims**

To work in partnership with communities and voluntary organisations to achieve social change and to promote the rights of those most disadvantaged and excluded in our society.

## **Objectives**

The specific objectives of the Centre, as set out in our Articles of Association, are to:

1. Build a strong, safe, attractive, and sustainable community.
2. Help families by providing playgroup sessions, increasing the skills level of parents to help them towards employment.
3. Improve the physical regeneration of the area.
4. Improve community relations.
5. Raising educational attainment.
6. Engaging young people.
7. Improving health and wellbeing.
8. Support and care for older people.
9. Promote community safety
10. Promote social welfare

## **Beneficiaries**

The charity's beneficiaries are those individuals living or working within the geographical catchment area as described in the governing document of Lower Oldpark Community Association.

LOCA was established to promote the benefit of the community, without distinction of gender political, religious, or other opinions, by the provision of education, cultural, recreational, training and employment to improve the quality of life within our catchment area.

In pursuit of these objectives LOCA delivers several interrelated projects. These are designed to remove and break the cycle of deprivation, reduce and alleviate poverty that is prevalent in the community. The projects include women and youth programmes, health and wellbeing for senior citizens projects, recreational activities and the promotion of neighbourhood renewal, including physical development, social development, capacity building, education and training, community safety, cross community and good relations work.

## **Reserves Policy**

Reserves are needed to bridge the gap between spending and receiving income, essential expenditure items for which grant support is not available, for; unplanned emergency building repairs, and redundancy payments that would be liable if the Association is dissolved. The Trustees are of the opinion that the current level of reserves needs to be increased to adequately cover all these eventualities.

### **Key Management Personnel**

The day-to-day operational management of LOCA, including all its programmes, projects, and activities, is the responsibility of The Centre Manager, Janice Beggs. As Centre Manager she currently reports to the Trustees and Directors.

### **Financial Risk Management**

The Trustees continue to regularly review any major risks arising from or impacting on the activities of the charity. They are satisfied that the major risks identified have been adequately mitigated where necessary and consider that the financial systems and controls in place are appropriate to the size of the charity and the nature of its operations.

### **Finance**

Funds received from International Fund for Ireland for the Peace Walls Programme covers the salary costs of Peace Wall Project Worker and part-time Admin Officer in LOCA and for a Peace Wall Project Worker in Cliftonville Community Regeneration Forum.

The Trustees wish to place on record their appreciation for the accountancy service provided by PFK FPM in relation to LOCA's financial records and accounts. The Trustees are grateful to LOCA staff members for their assistance in this matter.

## **Chair Remarks**

A warm welcome to our Annual Report for 2022 / 2023

As new Chair of Lower Oldpark Community Association, I would like to take this opportunity to thank our previous Chair Gordan Walker who left us in April 2022 and to thank him for his commitment and dedication during his time with us.

Our vision for the local community is for a peaceful, confident, and thriving neighbourhood where people want to live, and this requires the phased, progressive redevelopment of the area which for many years had been neglected.

Despite threats to funding, including the withdrawal of the Pathways Fund, our Playgroup staff have maintained a quality service that offers care to young children and support for their families. Thankfully, the Pathways fund was reinstated temporarily, and gave us much needed breathing space and a chance to continue the service. The future is still very uncertain, but we will endeavour to find ways to provide the community with services they need. Uncertainty is inevitable and is a feature of work in the Voluntary & Community Sector, but it does put pressure on the Board and Centre Manager.

Progress has been made on the Imagine Shared Space Project thanks to Project Worker Claire and Finance Sarah McCann. The cross-community women's groups goes from strength to strength.

I would like on behalf of the Board, to acknowledge our funding partners for the continuing faith they have shown in our projects and processes over the past year. Our aim is to use funding and grant income to deliver effective programmes, activities, and services for local people. We also need to ensure the long-term financial viability of the Association so are intending to diversify our income so we can become more independent of government and other external funding streams. We also need to make use we have reserves to allow us to deal with emergencies and contingencies, such as the rising cost of heating and lighting the centre.

I would also like to acknowledge the hard work and commitment of our staff and volunteers and recognise their invaluable contribution. I want to thank my fellow Board members for their generous donation of time, expertise and support.

The centre needs a degree of strong financial proficiency and administrative support, and we want to express the committee's gratitude to Ellen's diligence and efficiency.

I would like to acknowledge the work of our Centre Manager who has the responsibility of accessing funding, developing projects and at times delivering initiatives especially with our young people. She also maintains the association's connection with statutory, community and voluntary networks she also responds to immediate crisis and community needs.

Chair

Barbara A McIlwrath

## Centre Manager's Report

This year, more than any year, has demonstrated what can be achieved by working collaboratively in partnership with stakeholders and other community organisations. As Centre Manager my role is to plan, organise and coordinate the daily professional operations of the business and this is made easier by the support and expertise of staff which I am so proud to work with on the various projects and activities.

The report below is a synopsis of the project work undertaken through this financial year.

### Beat Initiative



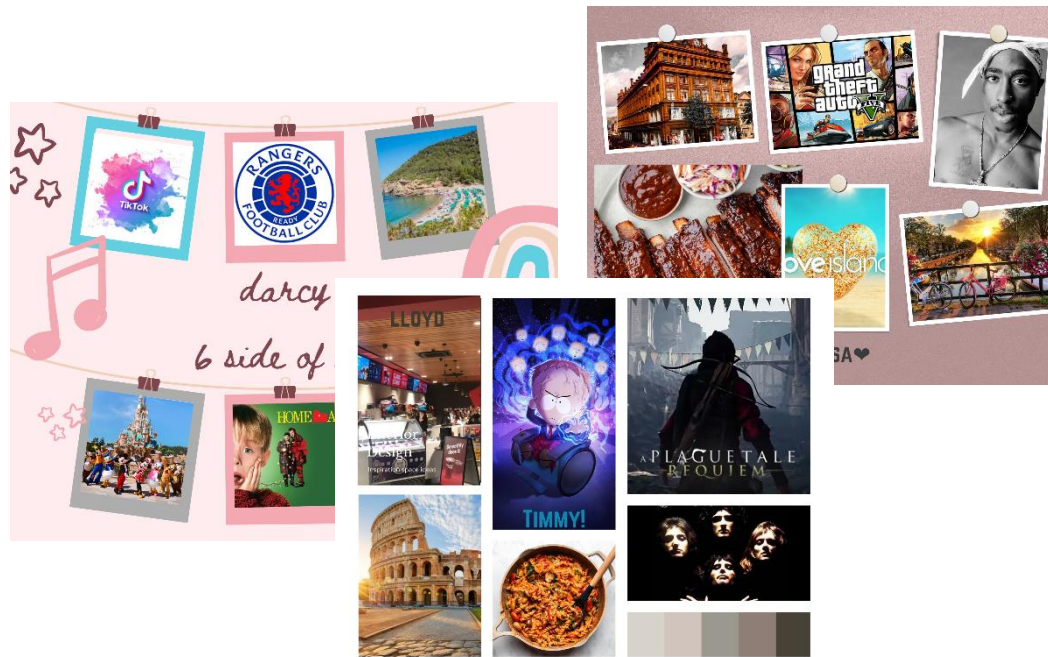
LOCA has been working with the BEAT Initiative for three years on their outreach programme. We would like to thank Rebecca, Project Manager from The Beat Carnival Centre for her support for the young people in our centre. Without their commitment and skills the young people would not have engaged in the arts. Through participating it has increased their confidence and developed new skills. One of the highlights was the “Neighbour Spring Carnival” which worked in partnership with Denmark Street Community Centre. Both groups took part in the Spring Carnival which brought them through each other’s neighbourhoods. They were accompanied by the Carnival band.

Thanks to Elisabeth Higginson and Rose who has worked tirelessly with the young people over the past three years developing their confidence and skills through music and dance. We had to say goodbye to Elisabeth as she returned home to Denmark with her family. Elisabeth has made her mark on the young people in the communities that she worked in. Thanks to Marika and Tanya for their continued work with the group in nurturing and developing their skills.

## Minecraft Programme

Twelve young people attended a four-week multimedia workshop with Giga Training.

You can check out content they created below!



- On week one, the group got to experience a variety of creative and digital arts including learning Graphic Design skills by creating their own collages and logo's.



- On week two they got to grips with Music Production skills by creating their own electronic music track in Launchpad. The young people put their graphic designs skills to good use by designing a piece of artwork for their tracks in the style of an album cover. With each topic covered, we had a complimentary Kahoot quiz based on logo design and world music.



- On the third week the group got to show their skills in Minecraft by building their version of the H&W Cranes before using their builds to design a Minecraft based poster.



- On the fourth week the group continued creating in Minecraft, only this time the task was to design a sign for their world and a climbing wall they would like to see in the new John Hewitt Park. The group also created logo's for the new park too!



## Summer Scheme Programme

Our annual Summer Programme facilitated 52 young people from age 5- to 12-year-olds during July / August and was funded by Belfast City Council. This enabled us to take the young people out of the area and experience different fun and challenging environments.

Some of the activities included cooking classes, badge making and day excursions to:

Cooking workshops, Dance workshops, Wee Playhouse, Mo Mowlam Adventure Play Park, Belfast Activity Centre, Go-Karting to name a few.



## Summer Intervention Programme



Lower Oldpark straddles two interfaces and at times can be volatile. The Intervention funding is vital to support the needs and emotional well-being of the young people, it is also immensely important as this diversionary programme allows us to take the young people away during times of tension in the summer months.

Group of ten young people took part in a camping experience facilitated by Connected Adventure facilitator Marty Pelan to Newcastle, Co Down. The young people were able to design a bespoke programme to suit their needs. The programme aim was to connect the young people to the outdoors through creative & adventure experiences, making memories and amazing moments.

The young people had a variety of outdoor experiences including bouldering, camping and cooking for themselves and the team.

### Friendship Senior Group

The Friendship Senior Group continued to meet despite the prevailing impact of Covid, all be it in reduced numbers. Future plans may include linkages with other neighbouring groups and centres.

## Housing Project Worker's (Gary Hughes)

### Housing Project Worker Annual Progress Report April 2022 – March 2023

#### Housing Advice Service

During the 12 months to 31<sup>st</sup> March 2023, the LOCA Housing Advice Service was made available by the Housing Project Worker (HPW), Gary Hughes, five days per week (Monday to Friday), 8.30am to 11.30am and 1.00pm to 3.30pm. When the HPW wasn't available during these times appointments were arranged. The type and number of problems dealt with are summarised below.

#### Enquiries Dealt With

Enquiry Type	Number
Rehousing	71
Repairs	91
Benefits	9
ASB	23
Tenants' Rights	20
Miscellaneous	31
Total	245



#### Local Environment Monitoring

The HPW monitored local environmental problems in the area and highlighted these to relevant organisations for action. He carried out five inspections of the area as well as identifying and responding to problems on a day-to-day basis, including in response to reports from local residents. The type and number of problems dealt with are summarised below.

Problem	Number	Problems	Number
Dumping/ Litter	107	Weeds	3
Street and Path Cleaning	45	Vandalism	2
Exterior Building Maintenance	4	Graffiti	0
Empty Houses	14	Pest Control	1
Street Lights	0	Utilities	3
Unsafe Adopted Surfaces	7	Miscellaneous	12
Open Ground/ Planter Maintenance (NIHE)	32	Drains/ Sewers	1
Open Ground/ Planter Maintenance (Radius/ Clanmil)	2		
Open Vacant Property	0	Total	233

## **Neighbourhood Clean-ups**

During the spring of 2022, the HPW organised a Big Spring Clean event involving local volunteers. He organised a further neighbourhood clean-up in June 2022.

## **Housing News Newsletter**

The HPW prepared three Housing News (Lower Oldpark) newsletters (September 2022, November 2022 and January 2023) that were distributed to all local households in the neighborhood. The last two were special, cost of living editions.

## **Housing Website and Facebook Page**

The Lower Oldpark Housing Website address is <https://loweroldparkhousing.co.uk>. The Housing Project Worker prepared and uploaded 19 news articles to the News page of the website during the period.

Lower Oldpark Housing Facebook page address is @loweroldparkhousing. The Housing Project Worker prepared and uploaded 27 posts.

## **Physical Regeneration**

The Lower Oldpark neighbourhood has had a number of planned physical regeneration schemes. The role of the Housing Project Worker in relation to these schemes is summarized below.

### Cliftonpark Avenue/ Crumlin Road Mixed Development Site

This scheme involved the development of a new petrol station/ retail unit on the vacant open space site at the junction of Cliftonpark Avenue and Crumlin Road as well as six new private, family homes on the Cliftonpark Avenue part of the site behind the new petrol station/ retail unit. Planning approval requires the development of an additional four private houses on the site of the old petrol station/ retail unit when it has been demolished.

The petrol station/ retail unit was completed and opened in January 2022 and the six houses were finished during the current reporting period.

LOCA asked the developer to carry out additional marketing among Lower Oldpark/ Greater Shankill residents for the six Cliftonpark Avenue houses for sale. Unfortunately, the developer didn't do this.

The HPW learnt that the owner of the Cliftonpark Avenue/ Crumlin Road Mixed Development Site intended to allow the former petrol station site to be used as a car wash centre. The HPW also spoke to the site owner and learnt that he was considering submitting a new planning application to build apartments rather than the houses required by the existing planning approval. This would be against what the site owner agreed with LOCA and local politicians. The HPW monitored planning applications for the site during the period.

## Manor/ Alloa Social Housing Scheme

Clanmil Housing is the developer for the planned social housing scheme on the vacant, open space site running from Manor Street into Alloa Street and then into the former Annalee Court.

Progress with this scheme had been held up by Northern Ireland Water although a solution was identified, and the scheme technically went on site before the end of the reporting period. The HPW liaised with the developer, Clanmil Housing, in relation to progress.



## Mountview/ Beechpark/ Beechnut Site (Bonfire Site)

The NIHE began preparing an economic appraisal to decide what it would do with the large, vacant open space site at Mountview Street (Bonfire Site). LOCA had proposed that the site should be released for sale on the open market for the development of family, owner-occupier homes with an element of affordable owner-occupier housing included. The NIHE raised issues about controlling the type and tenure of the housing to be provided but LOCA argued strongly for the provision of three-bedroom owner-occupier housing.

Throughout the reporting period, LOCA continued to push for the NIHE to ensure that any new housing development on the site consisted of three-bedroom houses sold for owner-occupation.

Between May 2021 and March 2022, LOCA wrote to the NIHE Board Chairperson, Professor Peter Roberts, in relation to the matter on three separate occasions but he failed to respond to any of these letters during that reporting period.

The HPW supported LOCA to prepare letters to individual NIHE Board members in relation to a lack of response from the NIHE Board Chairperson Professor Roberts. The HPW also supported LOCA to communicate with the Chairperson when a response was finally received and to make six formal complaints against the NIHE (including the Chairperson) to the NIHE Public Services Ombudsman (NIPSO), and to communicate with NIPSO and the NIHE Chief Executive.

## **Courts' Project**

The Courts' Project was a Department of Communities (Building Successful Communities) (DfC (BSC) initiative. It involved the upgrading of the vehicle and pedestrian surfaces in seven Lower Oldpark housing courts. The initiative was subject to considerable delays.



On completion of the scheme, new planted areas provided were the responsibility of the Department of Communities (DFC) (the developer) until they became NIHE responsibility. DfC said that it couldn't maintain the planted areas, so the HPW asked the NIHE to look after these planted areas even though it wasn't technically responsible. The HPW wanted to ensure these planted areas didn't become overgrown and covered in weeds and litter. The NIHE chose not to maintain the planted areas before they became technically responsible, and the areas became overgrown and covered in weeds and litter.

The HPW also worked to ensure that damage and weaknesses in the completed scheme would be addressed.

## **Interface Housing – Oldpark Road/ Manor Drive**

The HPW worked with local political representatives to achieve improvements in the environment for residents living in 61-69 Oldpark Road and 1-7 Manor Drive.

## **Garden Equipment Lending Service**



The HPW delivered the Lower Oldpark Garden Equipment lending service on four separate occasions.

The HPW was unsuccessful in securing further uptake of this service despite promoting it in the September 2022 issue of Housing News Lower Oldpark. This was probably because it was late in the season.

## **Crime/ Anti-social Behavior**

The HPW organised and participated in a meeting involving the PSNI Area Commander in relation to Anti-Social Behaviour (drug taking) at a property in Cliftonpark Avenue.

### **Alley Gates**

The HPW met and liaised with local BCC political representatives and officers in relation to the planned provision by BCC of alley gates at seven locations throughout the Lower Oldpark neighbourhood.

### **Old Bank**

The HPW requested and organised a meeting involving the PSNI North Belfast Commander, NIHE Belfast Housing Solutions Manager and the Old Bank owner and Manager to address ASB incidents linked to residents/ users of the Old Bank temporary hostel.

### **Build Shankill Initiative**

The HPW participated in a series of Build Shankill meetings and events during the reporting period. BUILD Shankill is concerned with securing development on the many vacant sites across the Greater Shankill.

### **BCC Belfast Agenda**

During the reporting period, the HPW attended a Belfast City Council consultation event in relation to its draft updated Belfast Agenda document.



### **Annual Report - April 2022 to March 2023**

Avoca Playgroup is a community playgroup in the heart of the Lower Oldpark, which provides affordable, high quality sessional day care for children aged between 2 years 10 months and 4 years old. We are registered with and annually inspected by Health & Social Services Trust, ensuring that we maintain a high standard of care. We provide a safe, caring and stimulating environment for children, the playgroup operates between the hours of 9am and 12.30pm, with optional breakfast club from 8.35am for those needing Breakfast and an early drop off. As a community playgroup we are funded through fees paid by the parents of the children attending and additional funding through Education Authority's Pathway Fund, which is monitored by Early Years, this funding ensures we can continue to provide a high-quality service at an affordable price.

We value the community we work in and the roles they play in Avoca Playgroup, whether it is being part of the Committee, volunteering, staff, or a child each and every one of you is valued. From the moment you step through the doors you are welcomed, and you become part of our Avoca family. We work hard to build open trusting relationships with the families, and we work together to achieve the best possible outcomes for the children in our care. We support the families both physically and emotionally throughout the year, from offering a listening ear to talk about concerns, to working hard to keep the costs down for families, to providing Christmas hampers that are packed with essentials at a time when costs are raising. We network with other local services to get support for children with additional needs and endlessly apply for additional funding to buy equipment, provide additional experiences for the children and to pay staff.

A big THANK YOU all the team who worked exceptionally hard this year and adapted to lots of changes. To Julieann for temporarily covering the Deputy Leader role until a replacement was found, to Beth for single-handedly running Stay & Play Sessions and always being willing to work extra and to Lorraine a dedicated, hardworking, and loyal member of the team for too many years to mention. Lorraine was made redundant in September 22, and shortly afterwards we were devastated to learn of the death of her twin sister Elizabeth. Lorraine and Elizabeth both had dedicated years of their lives to working in Avoca Playgroup and for that we are forever grateful. Laura's temporary post finished in August she had been a great asset to the team, we were sad to see her go but wished her all the best in her new post in a local Nursery School. In September we welcomed Liane to the team as she took on Deputy Leader role, Liane had previously volunteered with us which made the transition smoother for the staff as she already knew the team. Liane is completing her Level 5 in Leadership and Management which is a requirement of the post, and we will fully support her with her studies. We were also able to facilitate placements for three local students – Adele who was completing her Degree at Queens, Dionne who was studying at Impact Training for her Level 2 in Childcare Learning & Development and Chelsea who was a student at Park School. We hope that they all enjoy and benefit from the valuable work experience.

We love the outdoors at Avoca and value the added aspect it brings to learning, whether it is heading off up Clifton Park Avenue on a Bear Hunt or having a Teddy Bears picnic in the park or posting letters to Santa at the post-box round the corner, we are always ready to explore or go on an adventure. We took part in a tree planting programme in John Hewitt Park in association with Belfast City Council and members of the local community, it will be great to see them grow and mature over the years and remember the children who planted them. Throughout the year the children have enjoyed being able to play in Gruffalo Alley at the rear of the Playgroup. We sourced funds to purchase waterproof suits for the children, they brought in wellies from home so that they could fully immerse themselves making dinner in the mud kitchen, pumping water, and digging for treasure in the sandpit, whatever the weather!

Throughout the year we have enjoyed monthly visits from Vicky and Jo Jingles introducing the children to music, rhythm, and song. Throughout May we took part in weekly visits to Abbey Gymnastics' giving the children the opportunity to explore the gym, the equipment and to develop their gross motor skills, the children absolutely loved the experience. Over July and August our Summer Programme ran for 5 weeks, offering 22 children aged 3 to 4 a place each morning from 9am to 12noon, we enjoyed learning the seaside, camping, holidays and enjoyed trips to the Transport Museum, Castle Espie and the Wee Playhouse. We had a visit from Wee Critters, Lil' Magic and the Community Police Team. We wrapped it up with a week of Pirates and Princesses and a BBQ in the park.

The playgroup team would like to take this opportunity to thank everyone who supported us throughout the past year. At the end of March 2023, the current economic recession puts the future of Avoca Playgroup in question, as the Government announced the withdrawal of the Education Authority's Pathway Fund. We have been working in partnership with the Early Years Organisation to lobby government to reinstate the fund and have highlighted our case with local media including the BBC. We can only hope that Avoca Playgroup can continue to provide a valuable service to the young children and their families in our local community over then next year.

Karen McClean

Playgroup Manager





## **Peace Barriers Project**

The International Fund for Ireland (IFI) has invested substantial funds to positively transform interface neighbourhoods through a range of ‘confidence and relationship building interventions’ delivered through community-based organisations. Any efforts to remove the walls will be decided by the communities themselves, without whose permission, everyone has agreed, the walls will not be touched.

The project covers the areas of the Lower Oldpark and Cliftonville in North Belfast. The project is to improve the appearance of the area, holding statutory agencies to account for their responsibilities to peace walls and securing funding for aftercare for properties where changes have been made to peace barriers.

The Imagine Peace Barriers Project is now in its ninth year. The programme is funded by the International Fund for Ireland (IFI). The project is a partnership between Lower Oldpark Community Association and Cliftonville Community Regeneration Forum.

In the past year we have developed the concept of the Imagine Shared Space Project which proposes to provide a recreational, indoor play facility and retail units which will operate as a social or commercial enterprise. This will entail the remove of a section of the peace wall on Cliftonpark Avenue. The proposed building will replace a section of the peace wall.

International Fund for Ireland have funded a preliminary business case, and the next step is to produce a fully developed and robust business case.

In the year ahead a business plan and architectural designs will be prepared for local community consultation. A project team will also be established to drive the project forward.

During part of the period of this reporting period, the project had a number of temporary appointments. Jim Potts worked for a period of six months and helped to establish a men's group which is an important element to the project. Sarah El Jabri replaced Jim and left after a period of 4 months. We are sincerely thankful for all their endeavours and efforts on behalf of the Lower Oldpark Community Association.

The women's group was established several years ago and have been very proactive. Claire McGuckin took up the position of Project Peace Barrier Worker and Sarah McCann Finance Administrator posts in November 2022.

From taking over the project in Mid-October 2022 things were a little slow in terms of engagement.

The project has spent some time building capacity and working on issues that are challenging for the community at a grassroots level, identifying the needs of current and future participants.

The project is managing six sites for the reduction or removal of the barriers that surround the areas also working toward removing grills on windows on houses on the Oldpark Road into Manor Drive.

IMAGINE Shared Space project has a women's group and a men's group. The women's group is operating at a full cross community level. The men's group, however, is a little slower in terms of cross community. We have spent this year tackling the soft topics, building trust and confidence between the project and participants while also building participant to participant trust.

We have delivered many workshops and courses some being:

- Budgeting and money management.
- Women's Aid.
- Home safety.
- Mindfulness- Reflexology- sound bath.
- Mental health.
- Tree planting in the area.
- Xmas trips.
- Good Friday agreement.

And many more from October 2022 – March 2023.

The groups are now fully engaged, and we hope moving forward we can start to tackle some of the hard topics creating dialogue giving our communities a voice.

As a project we have made many partnerships with other organisations which has been key to moving forward as we have been able to provide a wide range of services for the groups and keeping them engaged with the project. The women's groups have moved from one day a week to three days a week, I think this shows great strength and determination from the group as a whole and the trust they have built with the project also outlines the need for this type of project in the area.

## **The Neighbours Over the Wall Project**

A cross interface, cross community women's partnership between the Lower Oldpark Community Association (LOCA) and the Thorndale Duncairn and Kinnaird Community Group. The partnership was formed in 2016 and local residents and volunteers have participated in Residentials, Walking tours of the surrounding interface districts, Community Fun Days, training workshops, community clean ups and study visits since that time.

As with a lot of community-based activity, the COVID pandemic prevented any meaningful gathering of local residents and the organized events associated with the NOW project stopped completely. Despite the restrictions imposed during the period of Covid, LOCA and TDK poured a lot of energy, resources and voluntary endeavour ensuring local vulnerable residents and families were supplied with sufficient food, medicines, support and advice.

With support from Belfast City Council Good Relations, the NOW project was able to re-establish connections between the groups, introduce new women to the project, reflect on the role of being a good neighbour at the Interface and discuss priorities for potential joint social action initiatives for future collaboration.

### **Residential Carnlough 3-4 February 2023**

Eleven women and one facilitator descended on the Londonderry Arms Hotel one Friday in February – some old faces, some new - some experienced in community work, some novices – some older in years and some young mothers, some reconnecting and some meeting for the first time. Indeed, some participants had never been on a residential before, never mind a cross community residential experience! At the gathering's core was the presence of Janice Beggs (LOCA) and Rosemary McGreevy (TDK) who, between them have maintained a strong and trusting cross interface relationship and are the drivers to re-establish this local initiative.

The residential concentrated on creating a warm and welcoming atmosphere, a safe space to share and reflect on personal experiences, the trials and tribulations of life in interface communities, the urgency of issues in both neighbourhoods and the role of volunteers in making a difference in community life.

### **Themes and Learning**

- Personal histories, journeys, stories and motivations
- Learning and sharing around local neighbourhood's needs, issues and priorities
- Developing potential cross community friendship and connection
- Developing a sense of cross interface solidarity around issues of common concern
- Creating a greater sense of different community pressures and environment on both sides of the interface
- Constraining influences on joint community initiatives
- Positive opportunities for mutual support across the interface
- Priorities for Social Action

Participants had an opportunity after discussion to name potential areas of cross interface cooperation which would help guide the themes and direction of future NOW project work.

Below is a list of the key themes and subjects which emerged from both group discussion and individual preference. In order of priority :-

- Support Local Community Food Bank
- Support for Families with Autism
- Support with Cost of Living Crisis
- General Volunteering Opportunities
- Support Elderly and Vulnerable
- Develop a Local Support Network
- COVID Response work
- Environmental Improvements and community clean ups
- Connect with other groups and similar projects.

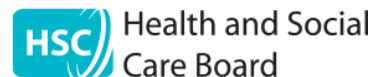
The NOW group has been re-booted with a new injection of people and potential volunteers. There is an appetite to explore avenues of joint social action and to help out in a variety of ways in each other's neighbourhoods – that's what good neighbours are for!



RELAND



Belfast City Council



LOCA acknowledges the support of its funders and thanks to everyone who has helped us throughout the year to make a real difference to the lives of those living in the community. We look forward to your continued support.

**Lower Oldpark Community Association**

Northern Ireland - Charity number 100906

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# Annual return

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**Lower Oldpark Community Association**  
**Independent Examiner's Report To The Members**  
Year Ended 31 March 2023

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I report to the Trustees' on my examination of the financial statements of Lower Oldpark Community Association (the charity) for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the Trustees' of the charity (and also its Directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65 of the 2008 Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Lower Oldpark Community Association  
Independent Examiner's Report To The Members  
Year Ended 31 March 2023**

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**INDEPENDENT EXAMINER'S STATEMENT**

I have no concerns and have come across no other matters in connection with the examination to which attention

*JL Grant*

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Lowry Grant, FCCA  
For and on behalf of  
FPM Accountants Ltd  
Independent Examiners  
1-3 Arthur Street  
Belfast  
BT1 4GA

*4-12-23*

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Date