

# Falls Community Council

Northern Ireland · Charity number 101493

## Details

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**Known as** Falls Council

**Status** Received

**Registered** 2015-07-29

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

## Contact

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**Address** Falls Community Council  
275-277 Falls Road  
Belfast  
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**Website** [www.fallscouncil.com](http://www.fallscouncil.com)

## Activities

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**Purposes:** To promote the benefit of the people of Falls Road and its environs, without distinction of age, sex, race, political or religious or other opinions, by associating the statutory authorities, voluntary organisations, institutions, business and the people of the community in common effort to advance education and to provide facilities in the interests of social welfare, for the protection and preservation of health, recreation and leisure time occupation, with the object of improving conditions of life for the people and to undertake all or any objects for the benefit of the community which now or hereafter may be deemed by law to be charitable.

**What the charity does:** The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development

**How the charity works:** Advice/advocacy/information, Community development, Community enterprise, Education/training, Human rights/equality, Relief of poverty, Research/evaluation, Welfare/benevolent, Youth development

**Who the charity helps:** Addictions (drug/solvent/alcohol abuse), Adult training, Community safety/crime prevention, Interface communities, Specific areas of deprivation, Unemployed/low income, Voluntary and community sector, Volunteers, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£947,256	£976,038	£-255,112	18

## Trustees

Name	Role	Appointed
Chrissie Mcauley		
Harry Maguire		
Mrs Elizabeth Groves		

**Falls Community Council**

Northern Ireland - Charity number 101493

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# Accounts

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**Company Registration Number: NI041704**  
**Charity Number: 101493**

**Falls Community Council Limited**  
(A company limited by guarantee, not having a share capital)

**Annual Report and Audited Financial Statements**

**for the financial year ended 31 March 2025**

**Quarter**  
**Chartered Accountants and Statutory Auditors**  
**St. Annes House**  
**Cathedral Quarter**  
**15 Church Street**  
**Co. Antrim**  
**BT1 1PG**

**Falls Community Council Limited**  
(A company limited by guarantee, not having a share capital)  
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## **Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

### **TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	Ms Elizabeth Anne Groves Mr Henry Eugene Maguire Ms Chrissie Marie Mcauley
<b>Charity Number in Northern Ireland</b>	101493
<b>Company Registration Number</b>	NI041704
<b>Registered Office and Principal Address</b>	St Comgalls Divis Street Belfast Antrim BT12 4AQ
<b>Auditors</b>	Quarter Chartered Accountants and Statutory Auditors St.Annes House Cathedral Quarter 15 Church Street Co.Antrim BT1 1PG
<b>Principal Bankers</b>	Bank of Ireland 202 Andersonstown Road Belfast BT11 9EB
<b>Solicitors</b>	Flynn & McGettrick 238 Falls Road Belfast Antrim BT12 6AH

## **Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

# **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Falls Community Council Limited present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### **Mission, Objectives and Strategy**

#### **Mission Statement**

Falls Community Council (FCC) was established in the mid-1970s as an umbrella organisation for community groups in West Belfast. Its original aim was to bring community organisations together, to share resources, and to advocate on community concerns.

FCC has maintained a pivotal role in developing the community infrastructure and harnessing community activity in West Belfast. It has continued to develop a comprehensive range of services, in response to identified need, which contribute to the enhancement of community life, health, and well-being of all the residents of West Belfast. Its premises are located on the Falls Road in Belfast.

FCC's Strategic Plan details an innovative programme that will continue to support and strengthen the community infrastructure and provide opportunities for people to gain the confidence, skills, knowledge and vision to fully participate in civic society.

Most people want to live in a place where they know their neighbours and feel safe. A place with good homes, local shops, jobs, and opportunities for young people to get a good education. Creating these places requires a community input into the way communities are planned, designed, built and maintained. But sustainable communities are about more than bricks and mortar. They require good local governance, public participation, partnership working, excellent public services, and civic pride. They are about learning from the mistakes of the past and linking social, economic and environmental programmes. Local community organisations such as the Falls Community Council play an increasingly significant part in the development of sustainable communities.

A statement of the three purposes as defined by the charity commission are:

- The advancement of education
- The advancement of citizenship or community development
- The advancement of health or the saving of lives

#### **Beneficiaries**

Our beneficiaries are the general population of West Belfast. However, we do focus on particular areas and issues as identified by the various needs analyses which have been done within the local community. All our programmes of work are directed to local areas and local people who are in most need according to identified statistics.

#### **Who do we help**

FCC works to help the general population of West Belfast. We do this through advocacy for the local community and interagency working for the benefit of the community. However, we do have a particular focus on specific elements within the local community. These include:

- Specific areas of deprivation
- Unemployed/low income
- Addictions (drug/solvent/alcohol abuse)
- Interface communities
- Volunteers
- Adult training

## **Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

# **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2025

- Voluntary and community sector
- Youth (14-25year old's)

How do we do this

FCC offers a range of services for the local community. We act as advocates for the needs identified by the local community and we also provide a range of services that seek to address specific need these include:

1. Advice/advocacy/information
2. Community development
3. Relief of poverty
4. Human rights/equality
5. Youth development
6. Education/training
7. Welfare Advice
8. Community enterprise
9. Research/evaluation

Our beneficiaries are the general population of West Belfast. However, we do focus on particular areas and issues as identified by the various needs analyses which have been done within the local community. All our programmes of work are directed to local areas and local people who are in most need according to identified statistics.

### **Objectives**

SUMMARY OF ACTIVITIES TO CARRY OUT OUR PURPOSE FOR THE PUBLIC BENEFIT

- The advancement of education
- The advancement of citizenship or community development
- The advancement of health or the saving of lives

Falls Community Council has 5 strategic priority areas as shown below:

- Strategic Priority 1: Leadership & Advocacy
- Strategic Priority 2: St Comgall's
- Strategic Priority 3: Community Relations
- Strategic Priority 4: Community Empowerment
- Strategic Priority 5: Community Enterprises

HOW DO THESE ACTIVITIES PROVIDE A BENEFIT?

During the period 1st April 2024 - 31st March 2025 FCC provided the following services:

### **WELFARE ADVICE**

FCC is the Lead Partner of the West Belfast Advice Consortium

FCC provides a Welfare Advice services which deals with the most vulnerable members of our society. The types of advice given include:

- Social Security Benefits
- Housing
- Consumers Rights
- Employment/Unemployment
- Money/debt related enquiries

This year the project dealt with:

Number of Clients: 920

Total number of enquiries: 2,543

Generated an income of: £1,198,372.00

We are Lead Partner for the West Belfast Advice Consortium and a member of the Belfast Advice Group.

We are working in conjunction with Advice NI and the Law Centre as well as other advice agencies in West Belfast to alleviate any hardship caused by changes to welfare benefits. We also deliver an outreach service to the Colin area.

### **CAPACITY/COMMUNITY DEVELOPMENT**

Falls Community Council provides support to groups with low capacity. An example of this is where we continue to support St James Community Farm.

## **Falls Community Council Limited**

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### **TRUSTEES' ANNUAL REPORT**

for the financial year ended 31 March 2025

St James forum runs a very successful urban farm but does not have the capacity to provide management and financial administration which is provided by Falls Community Council.

Ulster Wildlife, St James Community Farm and Falls Community Council were successful in securing National Lottery funding through its 'People & Communities' programme for a four-year programme centered around the Community Farm at St James and adjoining Bog Meadows managed by the Ulster Wildlife Trust in West Belfast.

The key elements of the Lottery funded project are to support and connect local communities to the urban farm at St James and Bog Meadows nature reserve through a range of activities, volunteering, traineeships and education programmes.

FCC also delivers a programme of capacity building throughout the area. In the year 24-25 we worked with 150 people on capacity building programmes and issues.

As an organization we strive to align ourselves with Government and public policy. All our programmes take recognition of key policies and programmes of work. These include

1. The Northern Ireland Programme for Government Draft Outcomes Framework, 2021-2026
2. The Belfast Agenda -Belfast City Council Community Plan
3. Belfast Inclusive Growth Strategy – Belfast City Council
4. Building Inclusive Communities, 2020-25, Department for Communities
5. Emerging People & Place & Anti-Poverty Strategies, Department for Communities
6. Together: Building a United Community, The Executive Office
7. Core Funding Programme, Community Relations Council

We also work giving support to resident's associations to tackle issues of concern in their areas and to provide advocacy on their behalf.

#### **Strategy**

##### **Strategic Partnerships**

We work at both an operational and strategic level with a wide and growing range of partners as the scope of our work continues to grow and diversify. These include Belfast City Council, Department for Communities, Police Service Northern Ireland, District Policing and Safety Partnerships and the Upper Springfield Development Trust.

##### **Good Relations Programme**

Falls Community Council deliver a programme of training, public talks and private engagements, to address the issues of deep division that continue to evolve and present challenges in our society. Our programme responds to the evidence that we live in a divided society, legacy issues remained potent, culture, identity and history are still contested.

Between year 24/25 we have carried out 4 cross community public discussions, 12 training programmes (and supported 8 engagement events in St Comgall's.

We have delivered in total 12 training courses and workshops throughout the period, involving 130 participants. This training has included 5 youth training courses covering culture, identity and anti-sectarianism that have engaged 60 young people.

There have been 7 adult training courses covering anti-sectarianism, experience of the conflict, and conflict to peace process, that have engaged 90 participants.

##### **Partnership**

Partnership working is a key part of our approach. In the last year we worked with Black Mountain Shared Space Project, Shankill Women's Centre, Workforce, Tar Anall, Act Initiative, Falls Women's Centre, Barron Hall, Shankill Area Social History, Ballymacash Regeneration Network, Made to Parade Podcast, South Belfast Alternatives, Glen Community Centre, Avoniel Women's Group, Shankill United, Saints Youth Centre who are all long standing partners.

We also work with a network of strategic community partners who include, West Belfast Partnership Board, Failte Feirste Thiar, Visit Belfast, Healing Through Remembering, Strategic Health Partnership, relatives for Justice, Whiterock Family Centre and we sit on the Board of Governors for several local schools and youth groups.

##### **AMPS MUSIC STUDIO**

AMPS is a music technology project which provides training and support to artists in the music industry. We continue to offer bespoke training in all aspects of sound technology. Key achievements this year include

- L2 award in Composition was achieved by 20 individuals.

## Falls Community Council Limited

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### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

- 12 Persons completed a L2 award in PA set-up and gained unit certification.
- L3 Live Sound Engineering/Multi-track Recording and Mixing is on-going.
- 5 Learners achieved a L2 award in Compositon
- 6 learners registered for L3 Live Sound Engineering
- 26 individuals have achieved a recognised OCN qualification
- 12 completers achieved accreditation in this reporting period
- During this reporting period we once again provided a sound system for Feile's Hunted House in the Falls Park Bowling pavilion for the week leading up to Halloween.
- 12 Local bands numbering 430 public space for community, cultural, learning and tourism.

The building is based in the Falls ward of West Belfast which is rated number 2 in terms of multi deprivation in the North.

The project has now been completed and FCC took over the building in Oct 2022. This is a major milestone in the development of the organization. As well as housing FCC staff the building has now become a hub of community activity. An annual seasonal programme of events is now underway and the building is now seen as a major west Belfast attraction for locals and visitors alike. As well as hosting "hard" reconciliation events such as talks on difficult issues, St Comgalls hosts a programme of "soft" reconciliation events where people from across the city and beyond come for social occasions. An example of this is our now annual Christmas concert involving The Ulster Orchestra playing with primary school choirs from Falls and Shankill. The event was attended by 360 people. We also provided a full month of Christmas Panto to over 6,000 visitors.

Above is a representation of the work of Falls Community Council in line with the objectives as set out to the Charity Commission. In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

#### Financial Review

The results for the financial year are set out on page 12 and additional notes are provided showing income and expenditure in greater detail.

#### Financial Results

At the end of the financial year the company has assets of £7,566,770 (2024 - £7,641,313) and liabilities of £263,295 (2024 - £309,056). The net assets of the company have decreased by £(28,782).

#### Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Ms Elizabeth Anne Groves  
Mr Henry Eugene Maguire  
Ms Chrissie Marie Mcauley

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

#### Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Falls Community Council Limited subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

#### The Auditors

The auditors, Quarter, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 20-Feb-2026 and signed on its behalf by:



**Ms Chrissie Marie Mcauley**  
Director

## **Falls Community Council Limited**

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# **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

for the financial year ended 31 March 2025

The trustees, who are also directors of Falls Community Council Limited for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

20-Feb-2026

Approved by the Board of Trustees on \_\_\_\_\_ and signed on its behalf by:



\_\_\_\_\_  
**Ms Chrissie Marie McAuley**  
**Director**

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the company financial statements of Falls Community Council Limited ('the company') for the financial year ended 31 March 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2025 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the Provisions Available for Audits of Small Entities, in the circumstances set out in Note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

#### **Other Information**

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

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

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

## **INDEPENDENT AUDITOR'S REPORT**

### **to the Members of Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

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

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

#### **Responsibilities of trustees for the financial statements**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

- Enquiring of management.
- Identifying, evaluating and complying with laws and regulations and whether they are aware of any instances of non-compliance.
- Detecting and responding to risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud.
- Discussing among the engagement team as to how and where fraud might occur in the Financial Statements including usual journal entries, complex transactions etc.
- Obtaining an understanding of the legal and regulatory framework the company operates in and focusing on those that have a direct effect on the financial statements.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

### **Further information regarding the scope of our responsibilities as auditor**

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

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

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

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

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Ciarán McCavana*

**Ciarán McCavana (Senior Statutory Auditor)**  
**for and on behalf of**  
**QUARTER**  
Chartered Accountants and Statutory Auditors  
St.Annes House  
Cathedral Quarter  
15 Church Street  
Co.Antrim  
BT1 1PG

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**Falls Community Council Limited**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £
<b>Income</b>									
Donations and legacies	6.1	34,139	-	-	34,139	-	66,312	-	66,312
Charitable activities									
- Grants from governments and other co-funders	6.2	-	731,827	181,290	913,117	212,973	632,368	-	845,341
<b>Total income</b>		<b>34,139</b>	<b>731,827</b>	<b>181,290</b>	<b>947,256</b>	<b>212,973</b>	<b>698,680</b>	<b>-</b>	<b>911,653</b>
<b>Expenditure</b>									
Charitable activities	7.1	51,593	736,187	188,258	976,038	226,526	613,985	152,000	992,511
<b>Net income/(expenditure)</b>		<b>(17,454)</b>	<b>(4,360)</b>	<b>(6,968)</b>	<b>(28,782)</b>	<b>(13,553)</b>	<b>84,695</b>	<b>(152,000)</b>	<b>(80,858)</b>
Transfers between funds		-	-	-	-	(27,760)	27,760	-	-
<b>Net movement in funds for the financial year</b>		<b>(17,454)</b>	<b>(4,360)</b>	<b>(6,968)</b>	<b>(28,782)</b>	<b>(41,313)</b>	<b>112,455</b>	<b>(152,000)</b>	<b>(80,858)</b>
<b>Reconciliation of funds:</b>									
Total funds beginning of the year	17	120,967	184,955	7,026,335	7,332,257	162,280	72,500	7,178,335	7,413,115
<b>Total funds at the end of the year</b>		<b>103,513</b>	<b>180,595</b>	<b>7,019,367</b>	<b>7,303,475</b>	<b>120,967</b>	<b>184,955</b>	<b>7,026,335</b>	<b>7,332,257</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 March 2025

	<b>Statement of Financial Activities</b>	<b>2025</b> £	2024 £
Gross income	Unrestricted funds	<b>34,139</b>	
	Restricted funds	<b>731,827</b>	
		<b>947,256</b>	911,653
<b>Total income</b>		<b>947,256</b>	911,653
<b>Total expenditure</b>		<b>(976,038)</b>	(992,511)
<b>Net income/(expenditure)</b>		<b>(28,782)</b>	(80,858)

The company has no recognised gains or losses other than the results and cash flows for the financial year. The results for the financial year have been calculated on the historical cost basis.

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

Company Number: NI041704

**BALANCE SHEET**

as at 31 March 2025

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible assets	12	<u>7,357,901</u>	<u>7,371,058</u>
<b>Current Assets</b>			
Debtors	13	159,580	256,711
Cash at bank and in hand		49,289	13,544
		<u>208,869</u>	<u>270,255</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(68,163)</u>	<u>(108,662)</u>
<b>Net Current Assets</b>		<u>140,706</u>	<u>161,593</u>
<b>Total Assets less Current Liabilities</b>		<u>7,498,607</u>	<u>7,532,651</u>
<b>Creditors</b>			
Amounts falling due after more than one year	15	<u>(195,132)</u>	<u>(200,394)</u>
<b>Total Net Assets</b>		<u><u>7,303,475</u></u>	<u><u>7,332,257</u></u>
<b>Funds</b>			
<b>Endowment funds</b>		7,019,367	7,026,335
<b>Income funds:</b>	16		
Restricted trust funds		180,595	184,955
General fund (unrestricted)		103,513	120,967
<b>Total funds</b>	17	<u><u>7,303,475</u></u>	<u><u>7,332,257</u></u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 20-Feb-2026 and signed on its behalf by



Ms Chrissie Marie McAuley  
Director

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. GENERAL INFORMATION

Falls Community Council Limited is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is St Comgalls, Divis Street, Belfast, Antrim, BT12 4AQ which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

#### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

#### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	2% Straight line
Fixtures, fittings and equipment	20% Reducing Balance

#### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

#### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

#### Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### 3. LIABILITY LIMITATION AGREEMENT

The limitation of the firm's liability for this engagement, which is capped at five times the amount of professional fees actually paid, is referenced in the letter of engagement dated 19th January 2026. This was approved on 19th January 2026.

### 4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other company of our size and nature, we use our auditors to assist with the preparation of the financial statements.

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**5. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES****(a) Critical judgements in applying the company's accounting policies:**

There are no critical judgements in applying the charitable companies accounting policies.

**(b) Key accounting estimates and assumptions**

There are no key accounting estimates and assumptions in applying the charitable company's accounting policies.

**6. INCOME**

<b>6.1 DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	<b>34,139</b>	<b>-</b>	<b>34,139</b>	66,312

<b>6.2 CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Grants from governments and other co-funders:</b>					
Income from charitable activities	<b>-</b>	<b>731,827</b>	<b>181,290</b>	<b>913,117</b>	845,341

**7. EXPENDITURE**

<b>7.1 CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Expenditure on charitable activities	<b>82,459</b>	<b>-</b>	<b>893,579</b>	<b>976,038</b>	992,511

<b>7.2 SUPPORT COSTS</b>	<b>Charitable Activities</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Legal & Professional Fees	<b>12,950</b>	<b>12,950</b>	13,025
Audit Fees	<b>7,001</b>	<b>7,001</b>	5,000
Wages	<b>550,534</b>	<b>550,534</b>	531,126
Interest and Bank Charges	<b>33,505</b>	<b>33,505</b>	41,775
Running Costs	<b>91,698</b>	<b>91,698</b>	89,614
Depreciation	<b>197,891</b>	<b>197,891</b>	163,180
	<b>893,579</b>	<b>893,579</b>	843,720

**8. ANALYSIS OF SUPPORT COSTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Legal & Professional Fees	<b>12,950</b>	13,025
Audit Fees	<b>7,001</b>	5,000
Wages	<b>550,534</b>	531,126
Interest and Bank Charges	<b>33,505</b>	41,775
Running Costs	<b>91,698</b>	89,614
Depreciation	<b>197,891</b>	163,180
	<b>893,579</b>	843,720

continued

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

<b>9. NET INCOME</b>		<b>2025</b>	2024
		£	£
<b>Net Income is stated after charging/(crediting):</b>			
Depreciation of tangible assets		<b>197,891</b>	163,180
		<u>          </u>	<u>          </u>
<b>10. INTEREST PAYABLE AND SIMILAR CHARGES</b>		<b>2025</b>	2024
		£	£
On bank loans and overdrafts		<b>24,432</b>	15,300
		<u>          </u>	<u>          </u>
<b>11. EMPLOYEES AND REMUNERATION</b>			
<b>Number of employees</b>		<b>2025</b>	2024
The average number of persons employed (including executive trustees) during the financial year was as follows:		Number	Number
Total Number of employees		<b>18</b>	18
		<u>          </u>	<u>          </u>
The staff costs comprise:		<b>2025</b>	2024
		£	£
Wages and salaries		<b>477,467</b>	468,231
Social security costs		<b>37,543</b>	35,206
Pension costs		<b>35,524</b>	27,689
		<u>          </u>	<u>          </u>
		<b>550,534</b>	531,126
		<u>          </u>	<u>          </u>
<b>12. TANGIBLE FIXED ASSETS</b>			
	<b>Land and buildings freehold</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 April 2024	7,600,000	94,027	7,694,027
Additions	-	184,734	184,734
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	7,600,000	278,761	7,878,761
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 1 April 2024	273,665	49,304	322,969
Charge for the financial year	152,000	45,891	197,891
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2025	425,665	95,195	520,860
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>			
At 31 March 2025	<b>7,174,335</b>	<b>183,566</b>	<b>7,357,901</b>
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2024	7,326,335	44,723	7,371,058
	<u>          </u>	<u>          </u>	<u>          </u>

continued

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

<b>13. DEBTORS</b>	<b>2025</b>	2024
	£	£
Trade debtors	<b>109,612</b>	160,939
Other debtors	<b>49,968</b>	95,772
	<b>159,580</b>	256,711
	<u><u>159,580</u></u>	<u><u>256,711</u></u>
<b>14. CREDITORS</b>	<b>2025</b>	2024
<b>Amounts falling due within one year</b>	<b>£</b>	£
Bank overdrafts	<b>25</b>	10,034
Bank loan	<b>20,000</b>	-
User definable loan desc.	<b>7,867</b>	27,867
Trade creditors	<b>2,236</b>	-
Taxation and social security costs	<b>18,932</b>	48,090
Other creditors	<b>11,603</b>	6,671
Accruals and deferred income	<b>7,500</b>	16,000
	<b>68,163</b>	108,662
	<u><u>68,163</u></u>	<u><u>108,662</u></u>
<b>15. CREDITORS</b>	<b>2025</b>	2024
<b>Amounts falling due after more than one year</b>	<b>£</b>	£
Bank loan	<b>154,335</b>	155,071
User definable loan desc.	<b>40,797</b>	45,323
	<b>195,132</b>	200,394
	<u><u>195,132</u></u>	<u><u>200,394</u></u>
Repayable in one year or less, or on demand (Note 14)	<b>27,892</b>	37,901
Repayable between one and two years	<b>27,867</b>	27,867
Repayable between two and five years	<b>83,602</b>	83,602
Repayable in five years or more	<b>83,663</b>	88,925
	<b>223,024</b>	238,295
	<u><u>223,024</u></u>	<u><u>238,295</u></u>
<b>16. RESERVES</b>	<b>2025</b>	2024
	£	£
At the beginning of the year	<b>7,332,257</b>	7,413,115
Deficit for the financial year	<b>(28,782)</b>	(80,858)
At the end of the year	<b>7,303,475</b>	7,332,257
	<u><u>7,303,475</u></u>	<u><u>7,332,257</u></u>

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**17. FUNDS**

<b>17.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total Funds £</b>
At 1 April 2023	162,280	72,500	7,178,335	7,413,115
Movement during the financial year	(41,313)	112,455	(152,000)	(80,858)
At 31 March 2024	120,967	184,955	7,026,335	7,332,257
Movement during the financial year	(17,454)	(4,360)	(6,968)	(28,782)
At 31 March 2025	<b>103,513</b>	<b>180,595</b>	<b>7,019,367</b>	<b>7,303,475</b>

**17.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	<b>Balance 1 April 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers between funds £</b>	<b>Balance 31 March 2025 £</b>
<b>Endowment funds</b>					
Belfast City Council	3,451,001	-	76,000	-	3,375,001
Northern Ireland Executive	3,575,334	-	76,000	-	3,499,334
HLF	-	181,290	36,258	-	145,032
	<u>7,026,335</u>	<u>181,290</u>	<u>188,258</u>	<u>-</u>	<u>7,019,367</u>
<b>Restricted funds</b>					
Belfast City Council	4,648	110,219	114,867	-	-
Department for Communities	37,295	278,221	247,407	-	68,109
The Executive Office	-	104,458	104,458	-	-
Community Relations Council	-	39,490	39,490	-	-
Dept. of Foreign Affairs	1,000	72,745	73,745	-	-
Reconciliation Fund	-	-	-	-	-
Rank Foundation	-	30,222	30,222	-	-
HLF	-	23,908	23,908	-	-
Ulster Wildlife	34,434	57,614	5,032	-	87,016
WBCSF	247	-	247	-	-
Awards 4 All	-	11,000	11,000	-	-
Dormant Accounts	83,470	-	58,000	-	25,470
NIHE	-	3,950	3,950	-	-
DOFA Civic Society	23,861	-	23,861	-	-
	<u>184,955</u>	<u>731,827</u>	<u>736,187</u>	<u>-</u>	<u>180,595</u>
<b>Unrestricted funds</b>					
Unrestricted General	120,967	34,139	51,593	-	103,513
<b>Total funds</b>	<b><u>7,332,257</u></b>	<b><u>947,256</u></b>	<b><u>976,038</u></b>	<b><u>-</u></b>	<b><u>7,303,475</u></b>

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**17.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use £	Current assets £	Current liabilities £	Long-term liabilities £	Total £
Endowment capital Permanent	7,019,367	-	-	-	7,019,367
Restricted trust funds	-	180,595	-	-	180,595
Unrestricted general funds	338,534	28,278	<b>(68,163)</b>	<b>(195,132)</b>	103,513
	<b>7,357,901</b>	<b>208,873</b>	<b>(68,163)</b>	<b>(195,132)</b>	<b>7,303,475</b>

**18. STATUS**

The company is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

**19. RELATED PARTY TRANSACTIONS**

Chrissie McAuley and Elizabeth Groves are trustees in Falls Community Council and St Comgalls. As at 31/03/24 St Comgall's owed FCC £51,099. During the year there was movement of £23,500. As at 31/3/25 St Comgall's owed FCC £27,599. This balance is recorded in other debtors,

**20. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**Falls Community Council**

Northern Ireland - Charity number 101493

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# Accounts

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Company Registration Number: NI041704  
Charity Number: 101493

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**Annual Report and Audited Financial Statements**

**for the financial year ended 31 March 2024**

Quarter Accountants Ltd  
Chartered Accountants and Statutory Auditors  
St. Annes House  
Cathedral Quarter  
15 Church Street  
Co. Antrim  
BT1 1PG

**Falls Community Council Limited**  
(A company limited by guarantee, not having a share capital)  
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## **Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

### **TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	Ms Elizabeth Anne Groves Mr Henry Eugene Maguire Ms Chrissie Marie Mcauley
<b>Charity Number in Northern Ireland</b>	101493
<b>Company Registration Number</b>	NI041704
<b>Registered Office and Principal Address</b>	St Comgalls Divis Street Belfast Antrim BT12 4AQ
<b>Auditors</b>	Quarter Accountants Ltd Chartered Accountants and Statutory Auditors St.Annes House Cathedral Quarter 15 Church Street Co.Antrim BT1 1PG
<b>Principal Bankers</b>	Bank of Ireland 202 Andersonstown Road Belfast BT11 9EB
<b>Solicitors</b>	Flynn & McGettrick 238 Falls Road Belfast Antrim BT12 6AH

# Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Falls Community Council Limited present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### Mission, Objectives and Strategy

#### Mission Statement

Falls Community Council (FCC) was established in the mid-1970s as an umbrella organisation for community groups in West Belfast. Its original aim was to bring community organisations together, to share resources, and to advocate on community concerns.

FCC has maintained a pivotal role in developing the community infrastructure and harnessing community activity in West Belfast. It has continued to develop a comprehensive range of services, in response to identified need, which contribute to the enhancement of community life, health, and well-being of all the residents of West Belfast. Its premises are located on the Falls Road in Belfast.

FCC's Strategic Plan details an innovative programme that will continue to support and strengthen the community infrastructure and provide opportunities for people to gain the confidence, skills, knowledge and vision to fully participate in civic society.

Most people want to live in a place where they know their neighbours and feel safe. A place with good homes, local shops, jobs, and opportunities for young people to get a good education. Creating these places requires a community input into the way communities are planned, designed, built and maintained. But sustainable communities are about more than bricks and mortar. They require good local governance, public participation, partnership working, excellent public services, and civic pride. They are about learning from the mistakes of the past and linking social, economic and environmental programmes. Local community organisations such as the Falls Community Council play an increasingly significant part in the development of sustainable communities.

#### Objectives

A statement of the three purposes as defined by the charity commission are:

- The advancement of education
- The advancement of citizenship or community development
- The advancement of health or the saving of lives

#### Strategy

Who do we help

FCC works to help the general population of West Belfast. We do this through advocacy for the local community and interagency working for the benefit of the community. However, we do have a particular focus on specific elements within the local community. These include:

- Specific areas of deprivation
- Unemployed/low income
- Addictions (drug/solvent/alcohol abuse)
- Interface communities
- Volunteers
- Adult training
- Voluntary and community sector
- Youth (14-25 year old's)

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

How do we do this

FCC offers a range of services for the local community. We act as advocates for the needs identified by the local community and we also provide a range of services that seek to address specific need these include:

1. Advice/advocacy/information
2. Community development
3. Relief of poverty
4. Human rights/equality
5. Youth development
6. Education/training
7. Welfare Advice
8. Community enterprise
9. Research/evaluation

#### Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

#### Financial Results

At the end of the financial year the company has assets of £7,641,313 (2023 - £7,794,563) and liabilities of £309,056 (2023 - £381,448). The net assets of the company have decreased by £(80,858).

#### Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Ms Elizabeth Anne Groves  
Mr Henry Eugene Maguire  
Ms Chrissie Marie Mcauley

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

#### Compliance with Sector-Wide Legislation and Standards

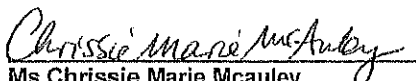
The company engages pro-actively with legislation, standards and codes which are developed for the sector. Falls Community Council Limited subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

#### The Auditors

Quarter Accountants Ltd, (Chartered Accountants), were appointed auditors by the trustees to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 18 December 2025 and signed on its behalf by:



Ms Chrissie Marie Mcauley  
Director

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees, who are also directors of Falls Community Council Limited for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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

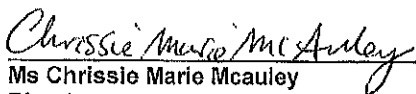
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on 18 December 2025 and signed on its behalf by:

  
Ms Chrissie Marie McAuley  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the company financial statements of Falls Community Council Limited ('the company') for the financial year ended 31 March 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

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

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the Provisions Available for Audits of Small Entities, in the circumstances set out in Note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

#### **Other Information**

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

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

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

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

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

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

### **Responsibilities of trustees for the financial statements**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

- Enquiring of management.
- Identifying, evaluating and complying with laws and regulations and whether they are aware of any instances of non-compliance.
- Detecting and responding to risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud.
- Discussing among the engagement team as to how and where fraud might occur in the Financial Statements including usual journal entries, complex transactions etc.
- Obtaining an understanding of the legal and regulatory framework the company operates in and focusing on those that have a direct effect on the financial statements.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

### **Further information regarding the scope of our responsibilities as auditor**

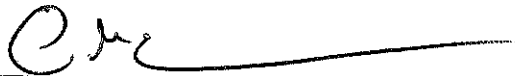
As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

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

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

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Ciarán McCavana (Senior Statutory Auditor)**  
for and on behalf of  
**QUARTER**  
Chartered Accountants and Statutory Auditors  
St. Annes House  
Cathedral Quarter  
15 Church Street  
Co. Antrim  
BT1 1PG

**18 December 2025**

**Falls Community Council Limited**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**

for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Restricted Endowment Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £
<b>Income</b>									
Donations and legacies	6.1	-	66,312	-	66,312	-	-	7,300,000	7,300,000
Charitable activities									
- Grants from governments and other co-funders	6.2	212,973	632,368	-	845,341	104,836	890,400	-	995,236
<b>Total income</b>		<b>212,973</b>	<b>698,680</b>	<b>-</b>	<b>911,653</b>	<b>104,836</b>	<b>890,400</b>	<b>7,300,000</b>	<b>8,295,236</b>
<b>Expenditure</b>									
Charitable activities	7.1	226,526	613,985	152,000	992,511	86,775	890,400	121,665	1,098,840
<b>Net income/(expenditure)</b>		<b>(13,553)</b>	<b>84,695</b>	<b>(152,000)</b>	<b>(80,858)</b>	<b>18,061</b>	<b>-</b>	<b>7,178,335</b>	<b>7,196,396</b>
Transfers between funds		(27,760)	27,760	-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(41,313)</b>	<b>112,455</b>	<b>(152,000)</b>	<b>(80,858)</b>	<b>18,061</b>	<b>-</b>	<b>7,178,335</b>	<b>7,196,396</b>
<b>Reconciliation of funds:</b>									
Total funds beginning of the year	18	162,280	72,500	7,178,335	7,413,115	144,219	72,500	-	216,719
<b>Total funds at the end of the year</b>		<b>120,967</b>	<b>184,955</b>	<b>7,026,335</b>	<b>7,332,257</b>	<b>162,280</b>	<b>72,500</b>	<b>7,178,335</b>	<b>7,413,115</b>

as restated

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

### SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 March 2024

	Statement of Financial Activities	2024 £	2023 £ as restated
Gross income	Unrestricted funds Restricted funds	212,973 698,680	
		<u>911,653</u>	<u>8,295,236</u>
Total income		911,653	8,295,236
Total expenditure		(992,511)	(1,098,840)
Net income/(expenditure)		<u>(80,858)</u>	<u>7,196,396</u>

The company has no recognised gains or losses other than the results and cash flows for the financial year. The results for the financial year have been calculated on the historical cost basis.

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

Company Number: NI041704

### BALANCE SHEET

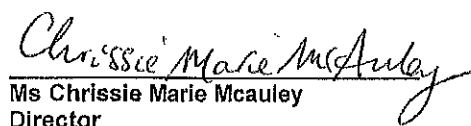
as at 31 March 2024

	Notes	2024 £	2023 £ as restated
<b>Fixed Assets</b>			
Tangible assets	13	7,371,058	7,518,334
<b>Current Assets</b>			
Debtors	14	256,711	271,110
Cash at bank and in hand		13,544	5,119
		270,255	276,229
Creditors: Amounts falling due within one year	15	(108,662)	(139,302)
Net Current Assets		161,593	136,927
Total Assets less Current Liabilities		7,532,651	7,655,261
<b>Creditors</b>			
Amounts falling due after more than one year	16	(200,394)	(242,146)
Total Net Assets		7,332,257	7,413,115
<b>Funds</b>			
Endowment funds		7,026,335	7,178,335
Income funds:	17		
Restricted trust funds		184,955	72,500
General fund (unrestricted)		120,967	162,280
Total funds	18	7,332,257	7,413,115

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 18 December 2025 and signed on its behalf by

  
Ms Chrissie Marie McAuley  
Director

## **Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

# **NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

### **1. GENERAL INFORMATION**

Falls Community Council Limited is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is St Comgalls, Divis Street, Belfast, Antrim, BT12 4AQ which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### **Statement of compliance**

The financial statements of the company for the financial year ended 31 March 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### **Fund accounting**

The following are the categories of funds maintained:

#### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

#### **Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

#### **Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

#### **Income from charitable activities**

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

#### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	2% Straight line
Fixtures, fittings and equipment	20% Reducing Balance

#### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

#### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

#### Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### 3. LIABILITY LIMITATION AGREEMENT

The limitation of the firm's liability for this engagement, which is capped at five times the amount of professional fees actually paid, is referenced in the letter of engagement dated 19th August 2025. This was approved on 19th August 2025.

### 4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other company of our size and nature, we use our auditors to assist with the preparation of the financial statements.

**Falls Community Council Limited**

continued

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

**5. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES**

(a) Critical judgements in applying the company's accounting policies:

There are no critical judgements in applying the charitable companies accounting policies.

(b) Key accounting estimates and assumptions

There are no key accounting estimates and assumptions in applying the charitable company's accounting policies.

**6. INCOME**

**6.1 DONATIONS AND LEGACIES**

Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
-	66,312	66,312	7,300,000

**6.2 CHARITABLE ACTIVITIES**

Grants from governments and other co-funders:  
Income from charitable activities

Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
212,973	632,368	845,341	995,236

**7. EXPENDITURE**

**7.1 CHARITABLE ACTIVITIES**

Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
148,791	-	843,720	992,511	1,098,840

**7.2 SUPPORT COSTS**

Legal & Professional Fees  
Audit Fees  
Wages  
Interest and Bank Charges  
Running Costs  
Depreciation

Charitable Activities £	2024 £	2023 £
13,025	13,025	29,784
5,000	5,000	-
531,126	531,126	608,551
41,775	41,775	14,411
89,614	89,614	114,777
163,180	163,180	122,085
843,720	843,720	889,608

**8. ANALYSIS OF SUPPORT COSTS**

Legal & Professional Fees  
Audit Fees  
Wages  
Interest and Bank Charges  
Running Costs  
Depreciation

2024 £	2023 £
13,025	29,784
5,000	-
531,126	608,551
41,775	14,411
89,614	114,777
163,180	122,085
843,720	889,608

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

<b>9. NET INCOME</b>	<b>2024</b>	<b>2023</b>
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	<u>163,180</u>	<u>122,085</u>
<b>10. INTEREST PAYABLE AND SIMILAR CHARGES</b>	<b>2024</b>	<b>2023</b>
	£	£
On bank loans and overdrafts	<u>15,300</u>	<u>12,797</u>
<b>11. EMPLOYEES AND REMUNERATION</b>		
<b>Number of employees</b>		
The average number of persons employed (including executive trustees) during the financial year was as follows:		
	<b>2024</b>	<b>2023</b>
	Number	Number
Total Number of employees	<u>18</u>	<u>18</u>
<b>The staff costs comprise:</b>	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	468,231	584,859
Social security costs	35,206	-
Pension costs	<u>27,689</u>	<u>23,692</u>
	<u>531,126</u>	<u>608,551</u>

**12. PRIOR FINANCIAL YEAR ADJUSTMENT****Prior Year Restatement**

Grants in relation to the St Comgall's property have been recognised as endowment funds in the prior year, as a result of this income has increased by £7.3m, this was in line with proper treatment under charity SORP. Depreciation of £121,085 has been charged in line with FRS102.

There was a PAYE adjustment of £59,489 and Pension had also been adjusted by £13,950 with this restatement. This is in line with the accruals accounting requirement per charity SORP.

The Statement of Financial Activities and balance sheet have been restated with a positive effect on profit of £7,178,371 as a result of the re-classification whilst reserves had a decrease of £121,665.

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

#### 13. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1 April 2023	7,600,000	78,123	7,678,123
Additions	-	15,904	15,904
At 31 March 2024	<u>7,600,000</u>	<u>94,027</u>	<u>7,694,027</u>
<b>Depreciation</b>			
At 1 April 2023	121,665	38,124	159,789
Charge for the financial year	152,000	11,180	163,180
At 31 March 2024	<u>273,665</u>	<u>49,304</u>	<u>322,969</u>
<b>Net book value</b>			
At 31 March 2024	<u>7,326,335</u>	<u>44,723</u>	<u>7,371,058</u>
At 31 March 2023	<u>7,478,335</u>	<u>39,999</u>	<u>7,518,334</u>

#### 14. DEBTORS

	2024 £	2023 £
Trade debtors	160,939	167,254
Other debtors	95,772	103,856
	<u>256,711</u>	<u>271,110</u>

#### 15. CREDITORS

Amounts falling due within one year

	2024 £	2023 £
Bank overdrafts	10,034	44,386
User definable loan desc.	27,867	-
Taxation and social security costs	48,090	-
Other creditors	6,671	94,916
Accruals and deferred income	16,000	-
	<u>108,662</u>	<u>139,302</u>

#### 16. CREDITORS

Amounts falling due after more than one year

	2024 £	2023 £
Bank loan	155,071	185,765
User definable loan desc.	45,323	56,381
	<u>200,394</u>	<u>242,146</u>

Repayable in one year or less, or on demand (Note 15)	37,901	44,386
Repayable between one and two years	27,867	27,867
Repayable between two and five years	83,602	83,602
Repayable in five years or more	88,925	130,677
	<u>238,295</u>	<u>286,532</u>

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

**17. RESERVES**

	2024 £	2023 £
At the beginning of the year	7,413,115	216,719
(Deficit)/Surplus for the financial year	(80,858)	7,196,396
At the end of the year	<u>7,332,257</u>	<u>7,413,115</u>

**18. FUNDS**

18.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
At 1 April 2022	144,219	72,500	-	216,719
Movement during the financial year	18,061	-	7,178,335	7,196,396
At 31 March 2023	162,280	72,500	7,178,335	7,413,115
Movement during the financial year	(41,313)	112,455	(152,000)	(80,858)
At 31 March 2024	<u>120,967</u>	<u>184,955</u>	<u>7,026,335</u>	<u>7,332,257</u>

**18.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 April 2023 £ As restated	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2024 £
<b>Endowment funds</b>					
Belfast City Council	3,527,001	-	76,000	-	3,451,001
Northern Ireland Executive	3,651,334	-	76,000	-	3,575,334
	<u>7,178,335</u>	-	152,000	-	<u>7,026,335</u>
<b>Restricted funds</b>					
Belfast City Council	-	89,930	85,282	-	4,648
Department for Communities	72,500	241,891	277,096	-	37,295
Community Relations Council	-	32,585	32,585	-	-
Dept. of Foreign Affairs	-	33,727	32,727	-	1,000
Reconciliation Fund	-	-	-	-	-
Rank Foundation	-	29,615	32,115	2,500	-
HLF	-	-	25,260	25,260	-
Ulster Wildlife	-	102,020	67,586	-	34,434
Department of Justice	-	8,000	8,000	-	-
WBCSF	-	18,101	17,854	-	247
PHA	-	9,000	9,000	-	-
Dormant Accounts	-	100,000	16,530	-	83,470
NIHE	-	9,950	9,950	-	-
DOFA Civic Society	-	23,861	-	-	23,861
	<u>72,500</u>	<u>698,680</u>	<u>613,985</u>	<u>27,760</u>	<u>184,955</u>
<b>Unrestricted funds</b>					
Unrestricted General	162,280	212,973	226,526	(27,760)	120,967
<b>Total funds</b>	<u>7,413,115</u>	<u>911,653</u>	<u>992,511</u>	<u>-</u>	<u>7,332,257</u>

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

**18.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use	Current assets	Current liabilities	Long-term liabilities	Total
	£	£	£	£	£
Endowment capital Permanent	7,326,335	-	-	-	7,326,335
Restricted trust funds	-	170,323	(11,000)	-	159,323
Unrestricted general funds	44,723	94,782	(92,512)	(200,394)	(153,401)
	<u>7,371,058</u>	<u>265,105</u>	<u>(103,512)</u>	<u>(200,394)</u>	<u>7,332,257</u>

**19. STATUS**

The company is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

**20. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**Falls Community Council**

Northern Ireland - Charity number 101493

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# Annual report

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Company Registration Number: NI041704  
Charity Number: 101493

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**Annual Report and Audited Financial Statements**

**for the financial year ended 31 March 2024**

Quarter Accountants Ltd  
Chartered Accountants and Statutory Auditors  
St. Annes House  
Cathedral Quarter  
15 Church Street  
Co. Antrim  
BT1 1PG

**Falls Community Council Limited**  
(A company limited by guarantee, not having a share capital)  
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## **Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

### **TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	Ms Elizabeth Anne Groves Mr Henry Eugene Maguire Ms Chrissie Marie Mcauley
<b>Charity Number in Northern Ireland</b>	101493
<b>Company Registration Number</b>	NI041704
<b>Registered Office and Principal Address</b>	St Comgalls Divis Street Belfast Antrim BT12 4AQ
<b>Auditors</b>	Quarter Accountants Ltd Chartered Accountants and Statutory Auditors St.Annes House Cathedral Quarter 15 Church Street Co.Antrim BT1 1PG
<b>Principal Bankers</b>	Bank of Ireland 202 Andersonstown Road Belfast BT11 9EB
<b>Solicitors</b>	Flynn & McGettrick 238 Falls Road Belfast Antrim BT12 6AH

# Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Falls Community Council Limited present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### Mission, Objectives and Strategy

#### Mission Statement

Falls Community Council (FCC) was established in the mid-1970s as an umbrella organisation for community groups in West Belfast. Its original aim was to bring community organisations together, to share resources, and to advocate on community concerns.

FCC has maintained a pivotal role in developing the community infrastructure and harnessing community activity in West Belfast. It has continued to develop a comprehensive range of services, in response to identified need, which contribute to the enhancement of community life, health, and well-being of all the residents of West Belfast. Its premises are located on the Falls Road in Belfast.

FCC's Strategic Plan details an innovative programme that will continue to support and strengthen the community infrastructure and provide opportunities for people to gain the confidence, skills, knowledge and vision to fully participate in civic society.

Most people want to live in a place where they know their neighbours and feel safe. A place with good homes, local shops, jobs, and opportunities for young people to get a good education. Creating these places requires a community input into the way communities are planned, designed, built and maintained. But sustainable communities are about more than bricks and mortar. They require good local governance, public participation, partnership working, excellent public services, and civic pride. They are about learning from the mistakes of the past and linking social, economic and environmental programmes. Local community organisations such as the Falls Community Council play an increasingly significant part in the development of sustainable communities.

#### Objectives

A statement of the three purposes as defined by the charity commission are:

- The advancement of education
- The advancement of citizenship or community development
- The advancement of health or the saving of lives

#### Strategy

Who do we help

FCC works to help the general population of West Belfast. We do this through advocacy for the local community and interagency working for the benefit of the community. However, we do have a particular focus on specific elements within the local community. These include:

- Specific areas of deprivation
- Unemployed/low income
- Addictions (drug/solvent/alcohol abuse)
- Interface communities
- Volunteers
- Adult training
- Voluntary and community sector
- Youth (14-25 year old's)

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

How do we do this

FCC offers a range of services for the local community. We act as advocates for the needs identified by the local community and we also provide a range of services that seek to address specific need these include:

1. Advice/advocacy/information
2. Community development
3. Relief of poverty
4. Human rights/equality
5. Youth development
6. Education/training
7. Welfare Advice
8. Community enterprise
9. Research/evaluation

#### Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

#### Financial Results

At the end of the financial year the company has assets of £7,641,313 (2023 - £7,794,563) and liabilities of £309,056 (2023 - £381,448). The net assets of the company have decreased by £(80,858).

#### Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Ms Elizabeth Anne Groves  
Mr Henry Eugene Maguire  
Ms Chrissie Marie Mcauley

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

#### Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Falls Community Council Limited subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

#### The Auditors

Quarter Accountants Ltd, (Chartered Accountants), were appointed auditors by the trustees to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 18 December 2025 and signed on its behalf by:



Ms Chrissie Marie Mcauley  
Director

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees, who are also directors of Falls Community Council Limited for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on 18 December 2025 and signed on its behalf by:

  
Ms Chrissie Marie Mcauley  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the company financial statements of Falls Community Council Limited ('the company') for the financial year ended 31 March 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

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

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the Provisions Available for Audits of Small Entities, in the circumstances set out in Note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

#### **Other Information**

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

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

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

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

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

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

### **Responsibilities of trustees for the financial statements**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

- Enquiring of management.
- Identifying, evaluating and complying with laws and regulations and whether they are aware of any instances of non-compliance.
- Detecting and responding to risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud.
- Discussing among the engagement team as to how and where fraud might occur in the Financial Statements including usual journal entries, complex transactions etc.
- Obtaining an understanding of the legal and regulatory framework the company operates in and focusing on those that have a direct effect on the financial statements.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

### **Further information regarding the scope of our responsibilities as auditor**

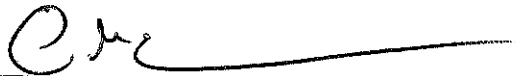
As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

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

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

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Ciarán McCavana (Senior Statutory Auditor)**

**for and on behalf of**

**QUARTER**

Chartered Accountants and Statutory Auditors

St. Annes House

Cathedral Quarter

15 Church Street

Co. Antrim

BT1 1PG

**18 December 2025**

**Falls Community Council Limited**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**

for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024	Restricted Funds 2024	Restricted Endowment Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total Funds 2023
		£	£	£	£	£	£	£	£
<b>Income</b>									
Donations and legacies	6.1	-	66,312	-	66,312	-	-	7,300,000	7,300,000
Charitable activities									
- Grants from governments and other co-funders	6.2	212,973	632,368	-	845,341	104,836	890,400	-	995,236
<b>Total income</b>		<b>212,973</b>	<b>698,680</b>	<b>-</b>	<b>911,653</b>	<b>104,836</b>	<b>890,400</b>	<b>7,300,000</b>	<b>8,295,236</b>
<b>Expenditure</b>									
Charitable activities	7.1	226,526	613,985	152,000	992,511	86,775	890,400	121,665	1,098,840
<b>Net income/(expenditure)</b>		<b>(13,553)</b>	<b>84,695</b>	<b>(152,000)</b>	<b>(80,858)</b>	<b>18,061</b>	<b>-</b>	<b>7,178,335</b>	<b>7,196,396</b>
Transfers between funds		(27,760)	27,760	-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(41,313)</b>	<b>112,455</b>	<b>(152,000)</b>	<b>(80,858)</b>	<b>18,061</b>	<b>-</b>	<b>7,178,335</b>	<b>7,196,396</b>
<b>Reconciliation of funds:</b>									
Total funds beginning of the year	18	162,280	72,500	7,178,335	7,413,115	144,219	72,500	-	216,719
<b>Total funds at the end of the year</b>		<b>120,967</b>	<b>184,955</b>	<b>7,026,335</b>	<b>7,332,257</b>	<b>162,280</b>	<b>72,500</b>	<b>7,178,335</b>	<b>7,413,115</b>

as restated

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

### SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 March 2024

	Statement of Financial Activities	2024 £	2023 £ as restated
Gross income	Unrestricted funds Restricted funds	212,973 698,680	
		<u>911,653</u>	<u>8,295,236</u>
Total income		911,653	8,295,236
Total expenditure		(992,511)	(1,098,840)
Net income/(expenditure)		<u>(80,858)</u>	<u>7,196,396</u>

The company has no recognised gains or losses other than the results and cash flows for the financial year. The results for the financial year have been calculated on the historical cost basis.

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

Company Number: NI041704

### BALANCE SHEET

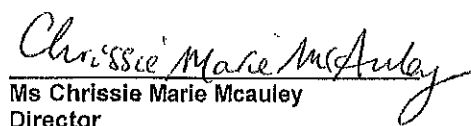
as at 31 March 2024

	Notes	2024 £	2023 £ as restated
<b>Fixed Assets</b>			
Tangible assets	13	7,371,058	7,518,334
<b>Current Assets</b>			
Debtors	14	256,711	271,110
Cash at bank and in hand		13,544	5,119
		<u>270,255</u>	<u>276,229</u>
Creditors: Amounts falling due within one year	15	(108,662)	(139,302)
Net Current Assets		<u>161,593</u>	<u>136,927</u>
Total Assets less Current Liabilities		7,532,651	7,655,261
<b>Creditors</b>			
Amounts falling due after more than one year	16	(200,394)	(242,146)
Total Net Assets		<u>7,332,257</u>	<u>7,413,115</u>
<b>Funds</b>			
Endowment funds		7,026,335	7,178,335
Income funds:	17		
Restricted trust funds		184,955	72,500
General fund (unrestricted)		120,967	162,280
Total funds	18	<u>7,332,257</u>	<u>7,413,115</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 18 December 2025 and signed on its behalf by

  
Ms Chrissie Marie McAuley  
Director

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

## 1. GENERAL INFORMATION

Falls Community Council Limited is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is St Comgalls, Divis Street, Belfast, Antrim, BT12 4AQ which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

### Statement of compliance

The financial statements of the company for the financial year ended 31 March 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core

## Falls Community Council Limited

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### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

#### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	2% Straight line
Fixtures, fittings and equipment	20% Reducing Balance

#### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

#### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

#### Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### 3. LIABILITY LIMITATION AGREEMENT

The limitation of the firm's liability for this engagement, which is capped at five times the amount of professional fees actually paid, is referenced in the letter of engagement dated 19th August 2025. This was approved on 19th August 2025.

### 4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other company of our size and nature, we use our auditors to assist with the preparation of the financial statements.

**Falls Community Council Limited**

continued

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

**5. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES**

(a) Critical judgements in applying the company's accounting policies:

There are no critical judgements in applying the charitable companies accounting policies.

(b) Key accounting estimates and assumptions

There are no key accounting estimates and assumptions in applying the charitable company's accounting policies.

**6. INCOME**

**6.1 DONATIONS AND LEGACIES**

Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
-	66,312	66,312	7,300,000

**6.2 CHARITABLE ACTIVITIES**

Grants from governments and other co-funders:  
Income from charitable activities

Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
212,973	632,368	845,341	995,236

**7. EXPENDITURE**

**7.1 CHARITABLE ACTIVITIES**

Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
148,791	-	843,720	992,511	1,098,840

**7.2 SUPPORT COSTS**

Legal & Professional Fees  
Audit Fees  
Wages  
Interest and Bank Charges  
Running Costs  
Depreciation

Charitable Activities £	2024 £	2023 £
13,025	13,025	29,784
5,000	5,000	-
531,126	531,126	608,551
41,775	41,775	14,411
89,614	89,614	114,777
163,180	163,180	122,085
843,720	843,720	889,608

**8. ANALYSIS OF SUPPORT COSTS**

Legal & Professional Fees  
Audit Fees  
Wages  
Interest and Bank Charges  
Running Costs  
Depreciation

2024 £	2023 £
13,025	29,784
5,000	-
531,126	608,551
41,775	14,411
89,614	114,777
163,180	122,085
843,720	889,608

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

<b>9. NET INCOME</b>	<b>2024</b>	<b>2023</b>
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	<u>163,180</u>	<u>122,085</u>
<b>10. INTEREST PAYABLE AND SIMILAR CHARGES</b>	<b>2024</b>	<b>2023</b>
	£	£
On bank loans and overdrafts	<u>15,300</u>	<u>12,797</u>
<b>11. EMPLOYEES AND REMUNERATION</b>		
<b>Number of employees</b>		
The average number of persons employed (including executive trustees) during the financial year was as follows:		
	<b>2024</b>	<b>2023</b>
	Number	Number
Total Number of employees	<u>18</u>	<u>18</u>
<b>The staff costs comprise:</b>	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	468,231	584,859
Social security costs	35,206	-
Pension costs	<u>27,689</u>	<u>23,692</u>
	<u>531,126</u>	<u>608,551</u>
<b>12. PRIOR FINANCIAL YEAR ADJUSTMENT</b>		
<b>Prior Year Restatement</b>		

Grants in relation to the St Comgall's property have been recognised as endowment funds in the prior year, as a result of this income has increased by £7.3m, this was in line with proper treatment under charity SORP. Depreciation of £121,085 has been charged in line with FRS102.

There was a PAYE adjustment of £59,489 and Pension had also been adjusted by £13,950 with this restatement. This is in line with the accruals accounting requirement per charity SORP.

The Statement of Financial Activities and balance sheet have been restated with a positive effect on profit of £7,178,371 as a result of the re-classification whilst reserves had a decrease of £121,665.

## Falls Community Council Limited

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### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

#### 13. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1 April 2023	7,600,000	78,123	7,678,123
Additions	-	15,904	15,904
At 31 March 2024	<u>7,600,000</u>	<u>94,027</u>	<u>7,694,027</u>
<b>Depreciation</b>			
At 1 April 2023	121,665	38,124	159,789
Charge for the financial year	152,000	11,180	163,180
At 31 March 2024	<u>273,665</u>	<u>49,304</u>	<u>322,969</u>
<b>Net book value</b>			
At 31 March 2024	<u>7,326,335</u>	<u>44,723</u>	<u>7,371,058</u>
At 31 March 2023	<u>7,478,335</u>	<u>39,999</u>	<u>7,518,334</u>

#### 14. DEBTORS

	2024 £	2023 £
Trade debtors	160,939	167,254
Other debtors	95,772	103,856
	<u>256,711</u>	<u>271,110</u>

#### 15. CREDITORS

Amounts falling due within one year

	2024 £	2023 £
Bank overdrafts	10,034	44,386
User definable loan desc.	27,867	-
Taxation and social security costs	48,090	-
Other creditors	6,671	94,916
Accruals and deferred income	16,000	-
	<u>108,662</u>	<u>139,302</u>

#### 16. CREDITORS

Amounts falling due after more than one year

	2024 £	2023 £
Bank loan	155,071	185,765
User definable loan desc.	45,323	56,381
	<u>200,394</u>	<u>242,146</u>

Repayable in one year or less, or on demand (Note 15)

Repayable between one and two years	37,901	44,386
Repayable between two and five years	27,867	27,867
Repayable in five years or more	83,602	83,602
	<u>88,925</u>	<u>130,677</u>
	<u>238,295</u>	<u>286,532</u>

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

**17. RESERVES**

	2024 £	2023 £
At the beginning of the year	7,413,115	216,719
(Deficit)/Surplus for the financial year	(80,858)	7,196,396
At the end of the year	<u>7,332,257</u>	<u>7,413,115</u>

**18. FUNDS**

18.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
At 1 April 2022	144,219	72,500	-	216,719
Movement during the financial year	18,061	-	7,178,335	7,196,396
At 31 March 2023	162,280	72,500	7,178,335	7,413,115
Movement during the financial year	(41,313)	112,455	(152,000)	(80,858)
At 31 March 2024	<u>120,967</u>	<u>184,955</u>	<u>7,026,335</u>	<u>7,332,257</u>

**18.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 April 2023 £ As restated	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2024 £
<b>Endowment funds</b>					
Belfast City Council	3,527,001	-	76,000	-	3,451,001
Northern Ireland Executive	3,651,334	-	76,000	-	3,575,334
	<u>7,178,335</u>	-	152,000	-	7,026,335
<b>Restricted funds</b>					
Belfast City Council	-	89,930	85,282	-	4,648
Department for Communities	72,500	241,891	277,096	-	37,295
Community Relations Council	-	32,585	32,585	-	-
Dept. of Foreign Affairs	-	33,727	32,727	-	1,000
Reconciliation Fund	-	-	-	-	-
Rank Foundation	-	29,615	32,115	2,500	-
HLF	-	-	25,260	25,260	-
Ulster Wildlife	-	102,020	67,586	-	34,434
Department of Justice	-	8,000	8,000	-	-
WBCSF	-	18,101	17,854	-	247
PHA	-	9,000	9,000	-	-
Dormant Accounts	-	100,000	16,530	-	83,470
NIHE	-	9,950	9,950	-	-
DOFA Civic Society	-	23,861	-	-	23,861
	<u>72,500</u>	<u>698,680</u>	<u>613,985</u>	<u>27,760</u>	<u>184,955</u>
<b>Unrestricted funds</b>					
Unrestricted General	162,280	212,973	226,526	(27,760)	120,967
<b>Total funds</b>	<u>7,413,115</u>	<u>911,653</u>	<u>992,511</u>	<u>-</u>	<u>7,332,257</u>

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

**18.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use	Current assets	Current liabilities	Long-term liabilities	Total
	£	£	£	£	£
Endowment capital Permanent	7,326,335	-	-	-	7,326,335
Restricted trust funds	-	170,323	(11,000)	-	159,323
Unrestricted general funds	44,723	94,782	(92,512)	(200,394)	(153,401)
	<u>7,371,058</u>	<u>265,105</u>	<u>(103,512)</u>	<u>(200,394)</u>	<u>7,332,257</u>

**19. STATUS**

The company is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

**20. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**Falls Community Council**

Northern Ireland - Charity number 101493

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# Annual return

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Company Registration Number: NI041704  
Charity Number: 101493

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**Annual Report and Audited Financial Statements**

**for the financial year ended 31 March 2024**

Quarter Accountants Ltd  
Chartered Accountants and Statutory Auditors  
St. Annes House  
Cathedral Quarter  
15 Church Street  
Co. Antrim  
BT1 1PG

**Falls Community Council Limited**  
(A company limited by guarantee, not having a share capital)  
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## **Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

### **TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	Ms Elizabeth Anne Groves Mr Henry Eugene Maguire Ms Chrissie Marie Mcauley
<b>Charity Number in Northern Ireland</b>	101493
<b>Company Registration Number</b>	NI041704
<b>Registered Office and Principal Address</b>	St Comgalls Divis Street Belfast Antrim BT12 4AQ
<b>Auditors</b>	Quarter Accountants Ltd Chartered Accountants and Statutory Auditors St.Annes House Cathedral Quarter 15 Church Street Co.Antrim BT1 1PG
<b>Principal Bankers</b>	Bank of Ireland 202 Andersonstown Road Belfast BT11 9EB
<b>Solicitors</b>	Flynn & McGettrick 238 Falls Road Belfast Antrim BT12 6AH

# Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

## TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Falls Community Council Limited present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### Mission, Objectives and Strategy

#### Mission Statement

Falls Community Council (FCC) was established in the mid-1970s as an umbrella organisation for community groups in West Belfast. Its original aim was to bring community organisations together, to share resources, and to advocate on community concerns.

FCC has maintained a pivotal role in developing the community infrastructure and harnessing community activity in West Belfast. It has continued to develop a comprehensive range of services, in response to identified need, which contribute to the enhancement of community life, health, and well-being of all the residents of West Belfast. Its premises are located on the Falls Road in Belfast.

FCC's Strategic Plan details an innovative programme that will continue to support and strengthen the community infrastructure and provide opportunities for people to gain the confidence, skills, knowledge and vision to fully participate in civic society.

Most people want to live in a place where they know their neighbours and feel safe. A place with good homes, local shops, jobs, and opportunities for young people to get a good education. Creating these places requires a community input into the way communities are planned, designed, built and maintained. But sustainable communities are about more than bricks and mortar. They require good local governance, public participation, partnership working, excellent public services, and civic pride. They are about learning from the mistakes of the past and linking social, economic and environmental programmes. Local community organisations such as the Falls Community Council play an increasingly significant part in the development of sustainable communities.

#### Objectives

A statement of the three purposes as defined by the charity commission are:

- The advancement of education
- The advancement of citizenship or community development
- The advancement of health or the saving of lives

#### Strategy

Who do we help

FCC works to help the general population of West Belfast. We do this through advocacy for the local community and interagency working for the benefit of the community. However, we do have a particular focus on specific elements within the local community. These include:

- Specific areas of deprivation
- Unemployed/low income
- Addictions (drug/solvent/alcohol abuse)
- Interface communities
- Volunteers
- Adult training
- Voluntary and community sector
- Youth (14-25 year old's)

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

How do we do this

FCC offers a range of services for the local community. We act as advocates for the needs identified by the local community and we also provide a range of services that seek to address specific need these include:

1. Advice/advocacy/information
2. Community development
3. Relief of poverty
4. Human rights/equality
5. Youth development
6. Education/training
7. Welfare Advice
8. Community enterprise
9. Research/evaluation

#### Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

#### Financial Results

At the end of the financial year the company has assets of £7,641,313 (2023 - £7,794,563) and liabilities of £309,056 (2023 - £381,448). The net assets of the company have decreased by £(80,858).

#### Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Ms Elizabeth Anne Groves  
Mr Henry Eugene Maguire  
Ms Chrissie Marie Mcauley

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

#### Compliance with Sector-Wide Legislation and Standards

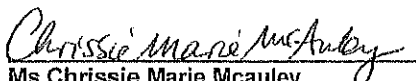
The company engages pro-actively with legislation, standards and codes which are developed for the sector. Falls Community Council Limited subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

#### The Auditors

Quarter Accountants Ltd, (Chartered Accountants), were appointed auditors by the trustees to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 18 December 2025 and signed on its behalf by:



Ms Chrissie Marie Mcauley  
Director

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees, who are also directors of Falls Community Council Limited for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on 18 December 2025 and signed on its behalf by:

  
Ms Chrissie Marie McAuley  
Director

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the company financial statements of Falls Community Council Limited ('the company') for the financial year ended 31 March 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

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

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the Provisions Available for Audits of Small Entities, in the circumstances set out in Note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

#### **Other Information**

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Opinion on other matter prescribed by the Companies Act 2006**

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

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

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

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

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

### **Responsibilities of trustees for the financial statements**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

- Enquiring of management.
- Identifying, evaluating and complying with laws and regulations and whether they are aware of any instances of non-compliance.
- Detecting and responding to risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud.
- Discussing among the engagement team as to how and where fraud might occur in the Financial Statements including usual journal entries, complex transactions etc.
- Obtaining an understanding of the legal and regulatory framework the company operates in and focusing on those that have a direct effect on the financial statements.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

### **Further information regarding the scope of our responsibilities as auditor**

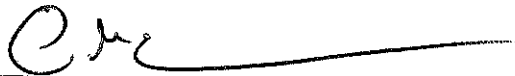
As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

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

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

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Ciarán McCavana (Senior Statutory Auditor)**  
for and on behalf of  
**QUARTER**  
Chartered Accountants and Statutory Auditors  
St. Annes House  
Cathedral Quarter  
15 Church Street  
Co. Antrim  
BT1 1PG

**18 December 2025**

**Falls Community Council Limited**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**

for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024	Restricted Funds 2024	Restricted Endowment Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total Funds 2023
		£	£	£	£	£	£	£	£
<b>Income</b>									
Donations and legacies	6.1	-	66,312	-	66,312	-	-	7,300,000	7,300,000
Charitable activities									
- Grants from governments and other co-funders	6.2	212,973	632,368	-	845,341	104,836	890,400	-	995,236
<b>Total income</b>		<b>212,973</b>	<b>698,680</b>	<b>-</b>	<b>911,653</b>	<b>104,836</b>	<b>890,400</b>	<b>7,300,000</b>	<b>8,295,236</b>
<b>Expenditure</b>									
Charitable activities	7.1	226,526	613,985	152,000	992,511	86,775	890,400	121,665	1,098,840
<b>Net income/(expenditure)</b>		<b>(13,553)</b>	<b>84,695</b>	<b>(152,000)</b>	<b>(80,858)</b>	<b>18,061</b>	<b>-</b>	<b>7,178,335</b>	<b>7,196,396</b>
Transfers between funds		(27,760)	27,760	-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(41,313)</b>	<b>112,455</b>	<b>(152,000)</b>	<b>(80,858)</b>	<b>18,061</b>	<b>-</b>	<b>7,178,335</b>	<b>7,196,396</b>
<b>Reconciliation of funds:</b>									
Total funds beginning of the year	18	162,280	72,500	7,178,335	7,413,115	144,219	72,500	-	216,719
<b>Total funds at the end of the year</b>		<b>120,967</b>	<b>184,955</b>	<b>7,026,335</b>	<b>7,332,257</b>	<b>162,280</b>	<b>72,500</b>	<b>7,178,335</b>	<b>7,413,115</b>

as restated

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

### SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 March 2024

	Statement of Financial Activities	2024 £	2023 £ as restated
Gross income	Unrestricted funds Restricted funds	212,973 698,680	
		<u>911,653</u>	<u>8,295,236</u>
Total income		911,653	8,295,236
Total expenditure		(992,511)	(1,098,840)
Net income/(expenditure)		<u>(80,858)</u>	<u>7,196,396</u>

The company has no recognised gains or losses other than the results and cash flows for the financial year. The results for the financial year have been calculated on the historical cost basis.

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

Company Number: NI041704

### BALANCE SHEET

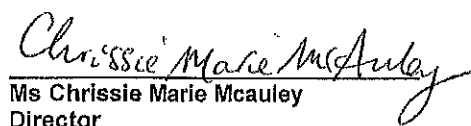
as at 31 March 2024

	Notes	2024 £	2023 £ as restated
<b>Fixed Assets</b>			
Tangible assets	13	7,371,058	7,518,334
<b>Current Assets</b>			
Debtors	14	256,711	271,110
Cash at bank and in hand		13,544	5,119
		270,255	276,229
Creditors: Amounts falling due within one year	15	(108,662)	(139,302)
Net Current Assets		161,593	136,927
Total Assets less Current Liabilities		7,532,651	7,655,261
<b>Creditors</b>			
Amounts falling due after more than one year	16	(200,394)	(242,146)
Total Net Assets		7,332,257	7,413,115
<b>Funds</b>			
Endowment funds		7,026,335	7,178,335
Income funds:	17		
Restricted trust funds		184,955	72,500
General fund (unrestricted)		120,967	162,280
Total funds	18	7,332,257	7,413,115

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 18 December 2025 and signed on its behalf by

  
Ms Chrissie Marie McAuley  
Director

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

## 1. GENERAL INFORMATION

Falls Community Council Limited is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is St Comgalls, Divis Street, Belfast, Antrim, BT12 4AQ which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

### Statement of compliance

The financial statements of the company for the financial year ended 31 March 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

### Fund accounting

The following are the categories of funds maintained:

#### Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

#### Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

### Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

### Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

#### Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the company but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	2% Straight line
Fixtures, fittings and equipment	20% Reducing Balance

#### Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

#### Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

#### Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### 3. LIABILITY LIMITATION AGREEMENT

The limitation of the firm's liability for this engagement, which is capped at five times the amount of professional fees actually paid, is referenced in the letter of engagement dated 19th August 2025. This was approved on 19th August 2025.

### 4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other company of our size and nature, we use our auditors to assist with the preparation of the financial statements.

**Falls Community Council Limited**

continued

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

**5. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES**

(a) Critical judgements in applying the company's accounting policies:

There are no critical judgements in applying the charitable companies accounting policies.

(b) Key accounting estimates and assumptions

There are no key accounting estimates and assumptions in applying the charitable company's accounting policies.

**6. INCOME**

**6.1 DONATIONS AND LEGACIES**

Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
-	66,312	66,312	7,300,000

**6.2 CHARITABLE ACTIVITIES**

Grants from governments and other co-funders:  
Income from charitable activities

Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
212,973	632,368	845,341	995,236

**7. EXPENDITURE**

**7.1 CHARITABLE ACTIVITIES**

Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
148,791	-	843,720	992,511	1,098,840

**7.2 SUPPORT COSTS**

Legal & Professional Fees  
Audit Fees  
Wages  
Interest and Bank Charges  
Running Costs  
Depreciation

Charitable Activities £	2024 £	2023 £
13,025	13,025	29,784
5,000	5,000	-
531,126	531,126	608,551
41,775	41,775	14,411
89,614	89,614	114,777
163,180	163,180	122,085
843,720	843,720	889,608

**8. ANALYSIS OF SUPPORT COSTS**

Legal & Professional Fees  
Audit Fees  
Wages  
Interest and Bank Charges  
Running Costs  
Depreciation

2024 £	2023 £
13,025	29,784
5,000	-
531,126	608,551
41,775	14,411
89,614	114,777
163,180	122,085
843,720	889,608

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

<b>9. NET INCOME</b>	<b>2024</b>	<b>2023</b>
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	<u>163,180</u>	<u>122,085</u>
<b>10. INTEREST PAYABLE AND SIMILAR CHARGES</b>	<b>2024</b>	<b>2023</b>
	£	£
On bank loans and overdrafts	<u>15,300</u>	<u>12,797</u>
<b>11. EMPLOYEES AND REMUNERATION</b>		
<b>Number of employees</b>		
The average number of persons employed (including executive trustees) during the financial year was as follows:		
	<b>2024</b>	<b>2023</b>
	Number	Number
Total Number of employees	<u>18</u>	<u>18</u>
The staff costs comprise:	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	468,231	584,859
Social security costs	35,206	-
Pension costs	<u>27,689</u>	<u>23,692</u>
	<u>531,126</u>	<u>608,551</u>

**12. PRIOR FINANCIAL YEAR ADJUSTMENT****Prior Year Restatement**

Grants in relation to the St Comgall's property have been recognised as endowment funds in the prior year, as a result of this income has increased by £7.3m, this was in line with proper treatment under charity SORP. Depreciation of £121,085 has been charged in line with FRS102.

There was a PAYE adjustment of £59,489 and Pension had also been adjusted by £13,950 with this restatement. This is in line with the accruals accounting requirement per charity SORP.

The Statement of Financial Activities and balance sheet have been restated with a positive effect on profit of £7,178,371 as a result of the re-classification whilst reserves had a decrease of £121,665.

## Falls Community Council Limited

(A company limited by guarantee, not having a share capital)

### NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

#### 13. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1 April 2023	7,600,000	78,123	7,678,123
Additions	-	15,904	15,904
At 31 March 2024	<u>7,600,000</u>	<u>94,027</u>	<u>7,694,027</u>
<b>Depreciation</b>			
At 1 April 2023	121,665	38,124	159,789
Charge for the financial year	152,000	11,180	163,180
At 31 March 2024	<u>273,665</u>	<u>49,304</u>	<u>322,969</u>
<b>Net book value</b>			
At 31 March 2024	<u>7,326,335</u>	<u>44,723</u>	<u>7,371,058</u>
At 31 March 2023	<u>7,478,335</u>	<u>39,999</u>	<u>7,518,334</u>

#### 14. DEBTORS

	2024 £	2023 £
Trade debtors	160,939	167,254
Other debtors	95,772	103,856
	<u>256,711</u>	<u>271,110</u>

#### 15. CREDITORS

##### Amounts falling due within one year

	2024 £	2023 £
Bank overdrafts	10,034	44,386
User definable loan desc.	27,867	-
Taxation and social security costs	48,090	-
Other creditors	6,671	94,916
Accruals and deferred income	16,000	-
	<u>108,662</u>	<u>139,302</u>

#### 16. CREDITORS

##### Amounts falling due after more than one year

	2024 £	2023 £
Bank loan	155,071	185,765
User definable loan desc.	45,323	56,381
	<u>200,394</u>	<u>242,146</u>

Repayable in one year or less, or on demand (Note 15)	37,901	44,386
Repayable between one and two years	27,867	27,867
Repayable between two and five years	83,602	83,602
Repayable in five years or more	88,925	130,677
	<u>238,295</u>	<u>286,532</u>

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

**17. RESERVES**

	2024 £	2023 £
At the beginning of the year	7,413,115	216,719
(Deficit)/Surplus for the financial year	(80,858)	7,196,396
At the end of the year	<u>7,332,257</u>	<u>7,413,115</u>

**18. FUNDS**

18.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
At 1 April 2022	144,219	72,500	-	216,719
Movement during the financial year	18,061	-	7,178,335	7,196,396
At 31 March 2023	162,280	72,500	7,178,335	7,413,115
Movement during the financial year	(41,313)	112,455	(152,000)	(80,858)
At 31 March 2024	<u>120,967</u>	<u>184,955</u>	<u>7,026,335</u>	<u>7,332,257</u>

**18.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 April 2023 £ As restated	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2024 £
<b>Endowment funds</b>					
Belfast City Council	3,527,001	-	76,000	-	3,451,001
Northern Ireland Executive	3,651,334	-	76,000	-	3,575,334
	<u>7,178,335</u>	-	152,000	-	<u>7,026,335</u>
<b>Restricted funds</b>					
Belfast City Council	-	89,930	85,282	-	4,648
Department for Communities	72,500	241,891	277,096	-	37,295
Community Relations Council	-	32,585	32,585	-	-
Dept. of Foreign Affairs	-	33,727	32,727	-	1,000
Reconciliation Fund	-	-	-	-	-
Rank Foundation	-	29,615	32,115	2,500	-
HLF	-	-	25,260	25,260	-
Ulster Wildlife	-	102,020	67,586	-	34,434
Department of Justice	-	8,000	8,000	-	-
WBCSF	-	18,101	17,854	-	247
PHA	-	9,000	9,000	-	-
Dormant Accounts	-	100,000	16,530	-	83,470
NIHE	-	9,950	9,950	-	-
DOFA Civic Society	-	23,861	-	-	23,861
	<u>72,500</u>	<u>698,680</u>	<u>613,985</u>	<u>27,760</u>	<u>184,955</u>
<b>Unrestricted funds</b>					
Unrestricted General	162,280	212,973	226,526	(27,760)	120,967
<b>Total funds</b>	<u>7,413,115</u>	<u>911,653</u>	<u>992,511</u>	<u>-</u>	<u>7,332,257</u>

**Falls Community Council Limited**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

**18.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use	Current assets	Current liabilities	Long-term liabilities	Total
	£	£	£	£	£
Endowment capital Permanent	7,326,335	-	-	-	7,326,335
Restricted trust funds	-	170,323	(11,000)	-	159,323
Unrestricted general funds	44,723	94,782	(92,512)	(200,394)	(153,401)
	<u>7,371,058</u>	<u>265,105</u>	<u>(103,512)</u>	<u>(200,394)</u>	<u>7,332,257</u>

**19. STATUS**

The company is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

**20. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**Falls Community Council**

Northern Ireland - Charity number 101493

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# Accounts

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Company Registration Number: NI 41704

Charity Registration Number: NIC101493

Falls Community Council

Company Limited by Guarantee

Financial Statements for Year Ended 31<sup>st</sup> March 2023

W J Johnston & Company

Certified Public Accountants

190 Duncairn Gardens  
Belfast BT15 2GN

Falls Community Council

Company Limited by Guarantee

Financial Statements for Year Ended 31<sup>st</sup> March 2023

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Falls Community Council

Company Limited by Guarantee

Financial Statements for Year Ended 31<sup>st</sup> March 2023

Reference & Administrative Details

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the Charity for the Year ended 31<sup>st</sup> March 2023.

### **Reference & Administrative Details**

**Registered Charity Name:** Falls Community Council Ltd

**Charity Registration Number:** NIC101493

**Company Registration Number:** NI 41704

**Registered Office:** 275 / 277 Falls Road  
Belfast BT12 6FD

### **Trustees**

Elizabeth Groves  
Harry Maguire  
Chrissie McAuley

**Accountant:** W J Johnston & Company  
190 Duncairn Gardens  
Belfast  
BT15 2GN

**Bankers:** Bank of Ireland  
202 Andersonstown Road  
Belfast BT11 9EB

## **Opinion**

We have examined the financial statements of Falls Community Council (the Charity) for the Year ended 31<sup>st</sup> March 2023 which comprises of financial activities (including Income & Expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK accounting standards, including FRS102, the Financial Reporting Standard applicable in the UK and Republic of Ireland. (UK Generally Accepted Accounting Practice)

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might state to the Charity's members those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31<sup>st</sup> March 2023 and of its incoming resources and application of resources, including its income & expenditure for the year then ended;
- Have been properly prepared in accordance with UK Generally Accepted Accounting Practice;
- Have been prepared in accordance with the requirements of the Companies Act 2006

## **Basis for Opinion**

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

APB Ethical Standard – Provisions available for small entities

In common with many other businesses of our size and nature we use accountants to assist with the preparation of the financial statements.

### **Conclusions relating to going concern**

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

- The trustee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to adopt the going concern basis of accounting for a period of at least 12 Months from the date when the financial statements are authorised for issue.

### **Other information**

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

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

We have nothing to report in this regard.

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

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

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

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

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

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

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

**Responsibilities of Trustees**

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

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

**Accountant's responsibilities for the preparation of the financial statements**

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

In accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

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

*W J Johnston & Co*

190 Duncairn Gardens  
Belfast BT15 2GN  
5<sup>th</sup> December 2023

Falls Community Council

Company Limited by Guarantee

Statement of Financial Activities (including Income & Expenditure)

Year Ended 31<sup>st</sup> March 2023

			<b>2023</b>	<b>2022</b>
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b>Income</b>				
Charitable activities <i>(See Note 5)</i>	39,328	852,051	891,379	793,057
Other Trading activities <i>(see note 6)</i>	103,821	0	103,821	201,171
	-----	-----	-----	-----
<b>Total Income</b>	<b>143,149</b>	<b>852,051</b>	<b>995,200</b>	<b>994,228</b>
	=====	=====	=====	=====
<b>Expenditure</b>				
Expend. on Charitable Activities <i>(see note 7)</i>	(5,450)	(203,586)	(209,036)	(229,371)
Expend. on other trading activities <i>(see note 8)</i>	(93,598)	(674,541)	(768,139)	(741,970)
	-----	-----	-----	-----
	<b>(99,048)</b>	<b>(878,127)</b>	<b>(977,175)</b>	<b>(971,341)</b>
	=====	=====	=====	=====
<b>Net Income &amp; Net movement in funds</b>	<b>44,101</b>	<b>(26,076)</b>	<b>18,025</b>	<b>22,887</b>
	=====	=====	=====	=====
<b>Reconciliation of Funds</b>				
Total funds brought forward	111,313	69,158	180,471	157,584
	-----	-----	-----	-----
<b>Total funds carried forward</b>	<b>155,414</b>	<b>43,082</b>	<b>198,496</b>	<b>180,471</b>
	=====	=====	=====	=====

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

# Falls Community Council

Company Limited by Guarantee

Statement of Financial Position As at 31<sup>st</sup> March 2023

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	<b>2023</b>	<b>2022</b>
	£	£
<b>Fixed Assets</b> <i>(see note 9)</i>	7,639,999	697,490
<b>Current Assets</b>		
Sundry Debtors <i>(See note 10)</i>	271,110	227,093
	-----	-----
	271,110	227,093
<b>Current Liabilities</b>		
Cash at Bank & in Hand	39,267	6,766
Creditors <i>(see note 11)</i>	337,062	359,895
	-----	-----
	376,329	366,661
Net Current Assets/(Liabilities)	(105,219)	(139,568)
	-----	-----
<b>Net Assets</b>	7,534,780	557,922
	=====	=====
<b>Funds &amp; Reserves of the Charity</b>		
Restricted Funds	72,500	76,108
Unrestricted Funds	144,219	52,500
General Reserves	7,318,061	429,314
	-----	-----
	7,534,780	557,922
	=====	=====

The 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 board of trustees and authorised for issue on 5<sup>th</sup> December 2023 and are signed on behalf of the board by:

---

Chrissie McAuley

Falls Community Council

## 1. General Information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The registered office is: 275 / 277 Falls Road, Belfast BT12 6FD

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and is the statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (Charities SORP (FRS102)) and the Charities Act (NI) 2008.

## 3. Accounting Policies

### Basis of preparation

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

The financial statements are prepared in Pounds Sterling.

There are no material uncertainties about the charities ability to continue.

### Judgements & key sources of estimation uncertainty

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

### Fund Accounting

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

Designated funds or restricted funds are funds earmarked by the trustees for particular future project or commitment. They are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Accounting policies (*continued*)

**Incoming resources**

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

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

**Resources expended**

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

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

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

Accounting policies *(Continued)*

### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument. They are initially recognised at the amount receivable or payable including any related transaction costs.

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

#### **4. Limited by Guarantee**

Falls Community Council is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member or within 1 year after he or she ceases to be a member.

Falls Community Council

Company Limited by Guarantee

Notes to the Financial Statements (*Continued*)

Year Ended 31<sup>st</sup> March 2023

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## 5. Charitable Activities Income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Belfast City Council (BCC)	5,328	67,759	73,087
Dept. for Communities (DFC)	0	281,459	281,459
The Executive Office (TEO)	0	263,006	263,006
Community Relations Council (CRC)	0	36,229	36,229
Belfast Health & SC Trust (BHSCT)	0	229	229
NICVA	0	750	750
Dept Foreign Affairs (DFA)	0	10,656	10,656
The Rank Foundation	34,000	0	34,000
Peace IV	0	76,605	76,605
Heritage Lottery Fund	0	19,088	19,088
Ulster Wildlife	0	60,861	60,861
WB Network	0	31,409	31,409
Department of Justice (DOJ)	0	4,000	4,000
	----- 39,328	----- 852,051	----- 891,379

## 6. Other Trading Income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Self-generated Funds	103,821		103,821
	----- 103,821		----- 103,821

## 7. Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Advancement of Community Development & projects	0	203,586	203,586
Support Costs	5,450	0	5,450
	----- 5,450	----- 203,586	----- 209,036

**8. Expenditure of other trading activities***(these funds have been deemed 'restricted' by the Charity themselves)*

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Wages / Salaries (inc Er NIC)	79,238	523,962	603,200	577,612
Pension Costs	1,550	8,088	9,638	8,266
Travel	1,405	5,050	6,455	5,631
Stationery & Office equip & IT	2,005	20,020	22,025	14,966
Overheads	0	24,939	24,939	28,306
Other Expenses	9,400	92,482	101,882	107,189
	-----	-----	-----	-----
	93,598	674,541	768,139	741,970

There was 18 staff employed in this 12 Month Period. No employee received employee benefits.

During the year no trustee or person connected with them has received any remuneration from the charity.

No trustees have received any other benefits from the charity during the year.

**9. Fixed Assets**

	NBV @ 01/04/2022	Depreciation/ Amort.	NBV @ 31/03/2023
Computers & Equipment	56,323	(16,324)	39,999
Premises at 275 / 277 Falls Road	300,000	0	300,000
Premises at St Comgalls	341,167	6,958,833	7,300,000
	-----	-----	-----
	697,490	6,942,509	7,639,999

**10. Debtors**

	<b>2023</b>	<b>2022</b>
Debtors		
Amounts owed by group undertakings in which the charity has a participating interest	103,856	158,033
Other debtors	167,254	69,060
	-----	-----
	271,110	259,239

Falls Community Council

Company Limited by Guarantee

Notes to the Financial Statements (*Continued*)

Year Ended 31<sup>st</sup> March 2023

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**11. Creditors**

	<b>2023</b>	<b>2022</b>
Sundry Creditors ( <i>Grants in Advance</i> )	0	1,048
Other Creditors	337,062	358,847
	-----	-----
	337,062	359,895

**12. Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>
Current Assets	159,343	72,500	231,843
Fixed Assets	7,639,999		7,639,999
Creditors	(337,062)		(337,062)
	-----	-----	-----
	7,462,280	72,500	7,534,780
	=====	=====	=====

**Falls Community Council**

Northern Ireland - Charity number 101493

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# Annual report

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## **FALLS COMMUNITY COUNCILS TRUSTEES REPORT**

**April 2022 – March 2023**

### **AN OVERVIEW OF FALLS COMMUNITY COUNCIL**

Falls Community Council (FCC) was established in the mid-1970s as an umbrella organisation for community groups in West Belfast. Its original aim was to bring community organisations together, to share resources, and to advocate on community concerns.

FCC has maintained a pivotal role in developing the community infrastructure and harnessing community activity in West Belfast. It has continued to develop a comprehensive range of services, in response to identified need, which contribute to the enhancement of community life, health, and well-being of all the residents of West Belfast. Its premises are located on the Falls Road in Belfast.

FCC's Strategic Plan details an innovative programme that will continue to support and strengthen the community infrastructure and provide opportunities for people to gain the confidence, skills, knowledge and vision to fully participate in civic society.

Most people want to live in a place where they know their neighbours and feel safe. A place with good homes, local shops, jobs, and opportunities for young people to get a good education. Creating these places requires a community input into the way communities are planned, designed, built and maintained. But sustainable communities are about more than bricks and mortar. They require good local governance, public participation, partnership working, excellent public services, and civic pride. They are about learning from the mistakes of the past and linking social, economic and environmental programmes. Local community organisations such as the Falls Community Council play an increasingly significant part in the development of sustainable communities.

### **A statement of the three purposes as defined by the charity commission are:**

- The advancement of education
- The advancement of citizenship or community development
- The advancement of health or the saving of lives

## **Who do we help**

FCC works to help the general population of West Belfast. We do this through advocacy for the local community and interagency working for the benefit of the community. However, we do have a particular focus on specific elements within the local community. These include:

- Specific areas of deprivation
- Unemployed/low income
- Addictions (drug/solvent/alcohol abuse)
- Interface communities
- Volunteers
- Adult training
- Voluntary and community sector
- Youth (14-25 year olds)

## **How do we do this**

FCC offers a range of services for the local community. We act as advocates for the needs identified by the local community and we also provide a range of services that seek to address specific need these include:

1. Advice/advocacy/information
2. Community development
3. Relief of poverty
4. Human rights/equality
5. Youth development
6. Education/training
7. Welfare Advice
8. Community enterprise
9. Research/evaluation

## **Beneficiaries**

Our beneficiaries are the general population of West Belfast. However, we do focus on particular areas and issues as identified by the various needs analyses which have been done within the local community. All our programmes of work are directed to local areas and local people who are in most need according to identified statistics.

**The NI Assembly June 2017 Constituency profile for West Belfast identifies clear areas of need through the extracted statistics**

## **Demographic profile – age and gender**

As at June 2015, there were 94,585 persons living in Belfast West – 5.1% of the Northern Ireland population. The constituency of Belfast West had the sixth lowest population. The population of Belfast West decreased by -0.06% since June 2014.

Overall, 22.9% of the Belfast West population were children aged 0-15 years, higher than the Northern Ireland average of 20.8%. Older persons made up 13.3% of the Belfast West population, lower than the Northern Ireland average of 15.8%.

## **Health**

Belfast West had the highest age standardised mortality rate due to circulatory disease in the under-75s (2010-2014).

The constituency of Belfast West had the highest proportion of all births which were to teenage mothers.

Belfast West had the highest age standardised mortality rate due to respiratory disease in the under-75s (2010-2014).

## **Education**

Belfast West had the third lowest proportion of school leavers achieving at least five GCSEs at grades A\*-C or equivalent.

Belfast West had the fourth lowest proportion of people aged 16 and over enrolled in further education institutions

## **Employment**

Belfast West had the highest number of redundancies in 2015.

Belfast West was the constituency with the second highest unemployment claimant count.

## **Low Income**

Belfast West was the constituency with the highest proportion of people aged 16 and over claiming at least one benefit.

Belfast West was the constituency with the highest proportion of people aged 16-64 years claiming Employment and Support Allowance.

Belfast West was the constituency with the highest proportion of working age people claiming income support.

Belfast West was the constituency with the highest proportion of housing benefit claimants.

Belfast West was the constituency with the highest proportion of children aged 0-15 years living in low income families.

## **Crime**

Belfast West was the constituency with the third highest recorded crime rate.

Belfast West was the constituency with the third highest rate of anti-social behaviour incidents

## **SUMMARY OF ACTIVITIES TO CARRY OUT OUR PURPOSE FOR THE PUBLIC BENEFIT**

- The advancement of education
- The advancement of citizenship or community development
- The advancement of health or the saving of lives

Falls Community Council has 5 strategic priority areas as shown below:

**Strategic Priority 1: Leadership & Advocacy**

**Strategic Priority 2: St Comgall's**

**Strategic Priority 3: Community Relations**

**Strategic Priority 4: Community Empowerment**

**Strategic Priority 5: Community Enterprises**

## **HOW DO THESE ACTIVITIES PROVIDE A BENEFIT?**

During the period 1<sup>st</sup> April 2022 - 31<sup>st</sup> March 2023 FCC provided the following services:

## **WELFARE ADVICE**

FCC is the Lead Partner of the West Belfast Advice Consortium

FCC provides a Welfare Advice services which deals with the most vulnerable members of our society. The types of advice given include:

- Social Security Benefits
- Housing
- Consumers Rights
- Employment/Unemployment
- Money/debt related enquiries

This year the project dealt with

Total enquiries 6,559

And generated an income of £957,677

We are working in conjunction with Advice NI and the Law Centre as well as other advice agencies in West Belfast to alleviate any hardship caused by changes to welfare benefits.

## **CAPACITY/COMMUNITY DEVELOPMENT**

Falls Community Council provides support to groups with low capacity. An example of this is St James Community Farm.

St James forum runs a very successful urban farm but does not have the capacity to provide management and financial administration which is provided by Falls Community Council.

Ulster Wildlife, St James Community Farm and Falls Community Council were successful in securing National Lottery funding through its 'People & Communities' programme for a four-year programme centered around the Community Farm at St James and adjoining Bog Meadows managed by the Ulster Wildlife Trust in West Belfast.

The key elements of the Lottery funded project are to support and connect local communities to the urban farm at St James and Bog Meadows nature reserve through a range of activities, volunteering, traineeships and education programmes. The successful application stated that:

***'Local people will enjoy health and well-being benefits through working with animals and growing their own food at the farm as well as exploring, learning and relaxing in their extended garden-the wild, green space offered by Bog Meadows.'***

FCC also delivers a programme of capacity building throughout the area. This year we have delivered a Transformative Leadership accredited programme to over 100 participants.

As an organization we strive to align ourselves with Government and public policy. All our programmes take recognition of key policies and programmes of work. These include

1. The Northern Ireland Programme for Government Draft Outcomes Framework, 2021-2026
2. The Belfast Agenda -Belfast City Council Community Plan
3. Belfast Inclusive Growth Strategy – Belfast City Council
4. Building Inclusive Communities, 2020-25, Department for Communities
5. Emerging People & Place & Anti-Poverty Strategies, Department for Communities
6. Together: Building a United Community, The Executive Office
7. Core Funding Programme, Community Relations Council

We also work giving support to resident's associations to tackle issues of concern in their areas and to provide advocacy on their behalf.

### **Active Partnerships**

We work at both an operational and strategic level with a wide and growing range of partners as the scope of our work continues to grow and diversify. These include Belfast City Council, Department for Communities, Police Service Northern Ireland, District Policing and Safety Partnerships, Social Investment Fund, Active Communities and the Upper Springfield Development Trust.

### **Good Relations Programme**

Falls Community Council deliver a programme of training, public talks and private engagements, to address the issues of deep division that continue to evolve and present challenges in our society. Our programme responds to the evidence that we live in a divided society, legacy issues remained potent, culture, identity and history are still contested.

## Delivery

In the year April 2022 to March 2023 we engaged 335 people in the good relations programme of training and public talks. Of this, 207 took part in public discussions covering public policy issues, such exploring a way forward on bonfires as set out in the FICT report, and sensitive history topics such as the centenary and partition. 104 young people and 81 adults took part in our cross-community training courses which covered culture, identity, anti-sectarianism, experience of the conflict, and conflict to peace process.

## Approach

In our public policy talks we aim to create a respectful and informed exchange of views. We frame the talks carefully and engage speakers with expertise and practical community experience, to enable informed debates that can help build solutions around contested issues. In this way we organised a cross community talk in October 2022 about the report of Flags, Identity, Culture & Tradition Commission and a follow up talk in January 2023 about the FICT report's recommendations on bonfires.

In our historical talks we aim to create curiosity about the past and support a complex view of history. The talk we organised on unionist reactions to 1916 was first held in Shankill Library in October and then we worked to build trust to hold the talk in Ballymacash Regeneration Network in November 2022.

Our training materials are continuously updated and informed by ongoing societal debates. Each course is different and tailored to the needs of the group. The purpose of the training is to provide information, expand understanding and build relationships to allow multiple points of view to be aired. The training resources include oral history, surveys, guided discussions, theoretical models, case studies, roleplay, film and drama.

## St Comgall's

The completion of St Comgall's close to an interface has given us new opportunities for engagement and the creation of a welcoming space for all communities. This builds on the strong relationships we have created over many years.

## Partnership

Partnership working is a key part of our approach. In the last year we worked with Black Mountain Shared Space Project, Shankill Women's Centre, Workforce, Tar Anall, Act Initiative, Falls Women's Centre, Barron Hall, Shankill Area Social History, Ballymacash Regeneration Network, Made to Parade Podcast, South Belfast Alternatives, Glen Community Centre, Avoniel Women's Group, Shankill United, Saints Youth Centre.

## Impact

Our feedback consistently shows that participants have appreciated the opportunity to have new conversations and have gained confidence to deal with conflict and division. In bespoke anti-sectarianism training we delivered for the North Belfast District Policing and Community Safety Partnership in February 2023, these comments were typical: *Very in depth, everyone was heard, all opinions appreciated. /Really engaging and interesting topic and facilitation. /Room was engaged and interested throughout.*

## **AMPS MUSIC STUDIO**

AMPS is a music technology project which provides training and support to artists in the music industry. We offer bespoke training in all aspects of sound technology. Key achievements this year include

L2 award in Composition was achieved by 20 individuals.

15 Persons completed a L2 award in PA set-up and gained unit certification.

L3 Live Sound Engineering/Multi-track Recording and Mixing is on-going.

18 Artists were provided with an opportunity to perform live throughout the year.

PA Systems were provided for awards ceremonies for Conway Education Centre and Workforce training

Publication of industry workshops on AMPS YouTube channel provided musicians locally with advice on Touring, registering with PRS and IMRO and when to engage a Tour Manager. 60 subscribers

Information on Courses for skill development within the music industry was provided to 50 individuals this period.

## **COMMUNITY DRUGS PROGRAMME**

The Community Drug Programme offers a range of services which concentrate on two distinct elements;

**One to one individual and family support:** this service acts as a first point of contact for individuals and families who are experiencing difficulties from the negative consequences of drug and alcohol misuse. The service is designed to offer confidential advice and support to the person misusing and to family members affected. We also offer Auricular Acupuncture as a detox and relaxation therapy for clients misusing drugs and as a relaxation therapy for those in the family who wish to avail of the service.

Throughout the year CDP worked with 64 clients – 42 males and 22 females during this period, this covered 160 sessions in total; we worked on stabilising their life at that time, then continued to work with them on changing their lifestyle choices and further support when and where necessary. FCC has also been in conversation with another client's social worker re their engagement with our project, and access to their child.

**Education, intervention and prevention awareness programme.** CDP offers a range of courses which can be tailored to meet the needs of all groups, accredited and non-accredited. Our primary target group is anyone from the Belfast Trust area. Our users come from all social and economic backgrounds in Belfast. We also work with communities, education and sporting bodies who wish to avail of our drug prevention programmes.

Throughout this period 250 people attended our courses.

CDP took part in 6 Health Days during this period.

### Parents Group

CDP have continued to meet on a number of occasions with parents who have been bereaved through drugs. This is a support group which is proving very beneficial to the members.

### St COMGALLS

St Comgalls is a B1 listed building situated in Divis St close to the City Centre and to the Westlink motorway in both directions. The building is owned by Falls Community Council who plan to restore the building as a multi-functional public space for community, cultural, learning and tourism.

The building is based in the Falls ward of West Belfast which is rated number 2 in terms of multi deprivation in the North.

FCC has secured £7 million to renovate the building and will be working with our partners in Belfast City Council and the Executive Office to restore the building and deliver a much needed capital regeneration project in the area.

The restoration of St Comgalls will be a great benefit to the area and will bring opportunities to:

- Tackle dereliction
- Increase employment opportunities (during and post construction)
- Increased educational opportunities
- Increased economic opportunities
- Increase in visitors numbers to the area
- Increase in social economy opportunities
- Increase in health and wellbeing for the people of the area

The project has now been completed and FCC took over the building in Oct 2022. This is a major milestone in the development of the organization. As well as housing FCC staff the building has the potential to become a hub of community activity. A programme of events will be rolled out from summer 2023.

Below is a sample list of committees and strategic bodies that FCC are represented on:

- Chair of the West Belfast Partnership Board
- Chair West Wide Groups
- Member of the Board of Failte Feirste Thiar
- Lead on West Belfast Advice Consortium
- Member of the DFC Emergency Leadership Covid response committee
- Member of the West Belfast DPCSP
- Member of the Board of Relatives for Justice
- Chair of Whiterock Locality Planning Group
- Member of St Comgalls Steering Group

Above is a representation of the work of Falls Community Council in line with the objectives as set out to the Charity Commission.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

**DECLARATION**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

**Signature**

*Chrissie McAuley*

**Full Name(s)**

Chrissie McAuley

**Position**

Treasurer

**DATE: 23/01/2024**

**Falls Community Council**

Northern Ireland - Charity number 101493

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# Annual return

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## FALLS COMMUNITY COUNCIL LTD

### Independent Examiners Report For The Year Ended 31<sup>st</sup> March 2023

We have examined your charity accounts as listed under Section 65 of the Charities Act and our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

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

### **Independent Examiner's Statement**

Since your charity's gross income exceeded £250,000 we can confirm that we are qualified to undertake the examination because we are registered Certified Public Accountants.

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

*W J Johnson & Co*

Certified Public Accountants  
190 Duncairn Gardens  
Belfast BT15 2GN